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Witness: John P. Weisensee  
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Sponsoring Party: Kansas City Power & Light Company  
Case No.: ER-2009-0089  
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**MISSOURI PUBLIC SERVICE COMMISSION**

**CASE NO.: ER-2009-0089**

**REBUTTAL TESTIMONY**

**OF**

**JOHN P. WEISENSEE**

**ON BEHALF OF**

**KANSAS CITY POWER & LIGHT COMPANY**

**Kansas City, Missouri  
March 2009**

**\*\*\* [REDACTED] \*\*\* Designates "Highly Confidential" Information  
Has Been Removed. Certain Schedules Attached to This Testimony  
Also Contain Highly Confidential Information  
And Have Been Removed  
Pursuant to 4 CSR 240-2.135.**

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**JOHN P. WEISENSEE**  
**KANSAS CITY POWER & LIGHT COMPANY**  
**CASE NO. ER-2009-0089**

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**REBUTTAL TESTIMONY**

**OF**

**JOHN P. WEISENSEE**

**Case No. ER-2009-0089**

1 **Q: Are you the same John P. Weisensee who submitted Direct Testimony in this case on**  
2 **behalf of Kansas City Power & Light Company (“KCP&L” or “the Company”) on**  
3 **September 5, 2008?**

4 **A: Yes, I am.**

5 **Q: What is the purpose of your Rebuttal Testimony?**

6 **A: The purpose of my testimony is to rebut Missouri Public Service Commission (“MPSC”**  
7 **or “Commission”) Staff (“Staff”) witnesses and United States Department of Energy, the**  
8 **National Nuclear Security Administration and the Federal Executive Agencies**  
9 **(collectively “DOE/NNSA”) witness Jatinder Kumar on the issues identified in the Table**  
10 **of Contents to this rebuttal testimony. Additionally, I will discuss the Staff’s revised**  
11 **Accounting Schedules.**

12 **Injuries & Damages**

13 **Q: Please describe the Injuries & Damages (“I&D”) issue.**

14 **A: The Company does not have a concern with Staff’s recommendation to utilize a three-**  
15 **year average of actual cash payments for purposes of determining “normalized” injuries**  
16 **& damages (“I&D”) expense in this rate proceeding. However, since cash payments will**  
17 **be used for this purpose, I&D should no longer be included as a component in the Cash**  
18 **Working Capital (“CWC”) calculation, as Staff has proposed.**

- 1 **Q: What is CWC?**
- 2 A: KCP&L agrees with Staff's CWC definition as presented on pages 45-46 of Staff's Cost  
3 of Service report in this proceeding.
- 4 **Q: Why do you believe I&D should not be considered as a component of CWC as**  
5 **recommended by Staff?**
- 6 A: In Case No.'s ER-2006-0314 ("2006 Case") and ER-2007-0291 ("2007 Case") both the  
7 Company and Staff included an I&D component in CWC because normalized I&D  
8 expense included in those rate proceedings was based on an accrual of I&D claims.  
9 Therefore, customers were reimbursing KCP&L well before the claims were actually  
10 paid, in many instances months before ("negative CWC"). Beginning with this rate  
11 proceeding , with normalized I&D expense now being based on actual claims paid,  
12 customers will be reimbursing the Company for its I&D claims only after the Company  
13 has made cash payments in settlement of the claims. The difference in the timing of the  
14 Company's cash payments and the Company's subsequent receipt of customer cash will  
15 be negligible. Therefore, I&D should not be a component of CWC.
- 16 **Q: Please quantify the effect of this issue with Staff.**
- 17 A: Based on Staff's Accounting Schedules, the impact is a reduction in rate base of  
18 \$1,403,510.
- 19 **Q: Has DOE/NNSA proposed a similar adjustment?**
- 20 A: Mr. Jatinder Kumar has not proposed any change to the method of normalizing expense  
21 for ratemaking purposes. However, he has proposed that the I&D reserve that exists on  
22 the books (Account 228) be reflected as a rate base offset in this rate proceeding.
- 23 **Q: Do you agree with Mr. Kumar's recommendation?**

1 A: No, I do not. Assuming Staff's recommendation to use cash payments for I&D expense  
2 normalization is accepted, Mr. Kumar's recommendation would not make any sense, for  
3 reasons similar to those I discussed earlier regarding Staff's inclusion of a negative CWC  
4 component.

5 **Q: Assuming I&D expense would continue to be based on an accrual method, would**  
6 **Mr. Kumar's recommendation make sense?**

7 A: No, it would not. Mr. Kumar's states on page 10 of his Direct testimony that the  
8 *"amount in Account 228 represents the difference between I&D expenses collected from*  
9 *ratepayers and the expense actually incurred by the Company."* This assumption is  
10 incorrect. The Account 228 balance represents accruals for I&D claims estimated to be  
11 paid in the future and has no direct association with amounts currently included in rates  
12 or collected from ratepayers, as Mr. Kumar asserts.

13 **Q: Please quantify the effect of this issue with Mr. Kumar.**

14 A: Based on the September 30, 2008 Account balance of \$3,598,607 and utilizing a Missouri  
15 jurisdictional allocation percentage of 55.2%, the impact would be a reduction in rate  
16 base of \$1,986,431.

17 **Q: Please summarize your recommendation regarding I&D expense and rate base**  
18 **effects.**

19 A: I recommend that Staff's position regarding I&D expense normalization be approved in  
20 this rate proceeding; that is, normalizing expense based on actual cash outlays. I also  
21 recommend that there be no I&D rate base offsets, either via a negative CWC component  
22 as proposed by Staff or through a direct rate base offset as proposed by Mr. Kumar.

1 Surface Transportation Board Litigation

2 **Q: Please explain the issue between Staff and KCP&L with regard to the Company's**  
3 **litigation of Montrose Station coal transportation rates before the Surface**  
4 **Transportation Board ("STB").**

5 A: The issue relates to the amount of reparations, net of unamortized litigation costs that  
6 must be returned to ratepayers consistent with the Order in the 2006 Case.

7 **Q: What treatment was ordered in the 2006 Case?**

8 A: The Commission accepted the position taken by both Staff and KCP&L that litigation  
9 costs would be treated as a regulatory asset and amortized to expense over five years  
10 beginning in January, 2007. On page 46 of the Order the Commission stated "*the*  
11 *treatment that KCPL and Staff request would first allow KCPL to recover the cost of the*  
12 *STB litigation, with any balance being applied to fuel costs as determined in a future*  
13 *proceeding. This solution appears just and reasonable, as KCPL, Staff, and OPC could*  
14 *all voice their views in that future proceeding on exactly what STB litigation costs were*  
15 *prudent, and on how much money should flow back to ratepayers.*"

16 **Q: How did KCP&L determine the amount that should flow back to ratepayers?**

17 A: KCP&L first determined the amount of litigation costs for which each jurisdiction was  
18 responsible. In both the 2006 Case and the 2007 Case, litigation costs were allocated  
19 jurisdictionally between Missouri Retail, Kansas Retail and Wholesale customers using  
20 Staff's energy allocation factor. KCP&L received direct recoveries of litigation costs  
21 through its Missouri and Kansas Retail rates beginning in January 2007.

1 **Q: How did this change for the current rate proceeding?**

2 A: During development of the current case, KCP&L Regulatory Affairs became aware that  
3 the City of Independence Power & Light Department (Independence), which has a  
4 capacity contract for energy from Montrose Station, had been contributing a portion of  
5 the litigation costs, making a cash payment to KCP&L each month for their share of the  
6 costs incurred. KCP&L completed an updated analysis, allocating the litigation costs to  
7 each of the four jurisdictions for each calendar year- Independence, Missouri Retail,  
8 Kansas Retail and Wholesale. Costs were first assigned to Independence based on their  
9 share of the assigned costs/cash contributions received, and then the balance was  
10 allocated to the remaining three jurisdictions by applying the Staff's energy factor. Total  
11 costs by jurisdiction were then compared to total recoveries by jurisdiction as of  
12 September 30, 2008, the date used by Staff in its direct filed case. The net balance by  
13 jurisdiction was then determined.

14 **Q: How was the amount of reparations payable to each jurisdiction determined?**

15 A: KCP&L first assigned the amount due to Independence and then allocated the balance  
16 between Missouri Retail, Kansas Retail and Wholesale customers using a weighted  
17 energy factor for the periods in which the costs were incurred.

18 Q: \*\* [REDACTED]  
19 [REDACTED]\*\*

20 A: \*\* [REDACTED]  
21 [REDACTED]\*\*

1 Q: \*\* [REDACTED] \*\*

2 A: \*\* [REDACTED]

3 [REDACTED]

4 [REDACTED]

5 [REDACTED]

6 [REDACTED]

7 [REDACTED]

8 [REDACTED]

9 [REDACTED] \*\*

10 Q: \*\* [REDACTED]

11 [REDACTED] \*\*

12 A: \*\* [REDACTED]

13 [REDACTED]

14 [REDACTED]

15 [REDACTED]

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[REDACTED]

[REDACTED]\*\*

**Q: Did Staff apply a similar methodology in assigning both costs and reparations?**

A: No, it did not. Staff differed from KCP&L’s methodology in two respects.

**Q: Please describe the first difference.**

A: \*\* [REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]\*\* The

implication of Staff’s methodology is that, over the ten-year benefit period, KCP&L should flow through to Independence a freight cost benefit that is proportionately smaller than the litigation cost Independence bore. KCP&L objects to this approach as inequitable to Independence.

**Q: What is the second difference?**

A: Although KCP&L was allowed to defer litigation costs in a regulatory asset for amortization over five years in the 2006 Case, Staff disagreed with rate base treatment for those unamortized balances. In the 2007 Case, Staff again disagreed with allowing rate base treatment for unamortized costs but agreed to calculate an amount equal to an annual return on rate base, or \$191,930, and to include that amount as an addition to the STB amortization expense included in cost of service. In the current proceeding, Mr.

1 Hyneman is reducing the amount of costs to be recovered by the \$143,945 portion of this  
2 return that has been collected through the September 2008 update period. Mr.  
3 Hyneman's position results in only an acceleration of the costs to be recovered and not a  
4 substitute for its inclusion in rate base. As I mentioned in the 2007 Case, KCP&L  
5 supported inclusion in rate base to compensate the Company for having its funds tied up  
6 in the litigation effort over several years.

7 **Q: Please summarize your rebuttal points regarding the Staff's position on the amount**  
8 **of costs and reparations to be returned to ratepayers.**

9 A: Staff should reduce the amount of reparations to be allocated to Missouri and Kansas  
10 retail customers by \$233,627 for additional amounts due to Independence. Staff should  
11 increase the amount of Missouri jurisdictional unrecovered costs by \$143,945, the  
12 amount related to the return included in revenue requirements in the 2007 Case.

13 **Accumulated Depreciation**

14 **Q: Please describe the Accumulated Deprecation issue.**

15 A: Mr. Kumar has made some very general, unsupported statements that KCP&L's  
16 accumulated depreciation adjustments are out-of-line. He presents no specifics as to  
17 what he perceives the Company has done incorrectly, but rather laments KCP&L's  
18 Depreciation expense and Accumulated Depreciation adjustments because of the revenue  
19 requirement effects.

20 **Q: Please discuss Mr. Kumar's concerns?**

21 A: Mr. Kumar asserts that KCP&L reduced Accumulated Depreciation by \$212.6 million,  
22 thereby increasing rate base and driving up revenue requirements. As clearly shown on  
23 Schedule JPW-2 attached to my direct testimony, KCP&L actually increased

1 Accumulated Depreciation by \$22.8 million. Mr. Kumar included in his calculation only  
2 two of the three components of the Company's Accumulated Depreciation adjustment.  
3 Mr. Kumar then goes on to state on page 9 of his direct testimony that KCP&L decreased  
4 Accumulated Depreciation by \$29.2 million. The Company cannot have both decreased  
5 the balance by \$212.6 million and decreased it by \$29.2 million in the same adjustment  
6 noted by Mr. Kumar. In fact, both figures are incorrect as the Company increased the  
7 balance by \$22.8 million.

8 **Q: Please discuss Mr. Kumar's concerns regarding the relationship between the**  
9 **Company's Accumulated Depreciation adjustment and its Depreciation expense**  
10 **adjustment.**

11 **A:** Mr. Kumar presents a schedule (Schedule 3 to his direct testimony) that purports to show  
12 the relationship of these adjustments. However, as I mentioned his Accumulated  
13 Depreciation adjustment is incorrect which thereby makes this schedule meaningless.  
14 However, I will address the overall relationship. The Company did increase Depreciation  
15 expense about \$12 million, as Mr. Kumar shows in his schedule, and increased  
16 Accumulated Depreciation by \$22.8 million as I mentioned previously. There will never  
17 be a one-for-one relationship since Depreciation expense is annualized based on a point  
18 in time, in this case March 31, 2009, the true-up date in this rate proceeding, and  
19 Accumulated Depreciation is rolled forward to this same point in time. An added  
20 complication is that plant retirements affect the Accumulated Depreciation balance  
21 dollar-for-dollar but affect Depreciation expense only by the applicable depreciation rate.  
22 Therefore, the relationship that Mr. Kumar discusses is not valid even if he would have  
23 used the correct numbers.

1 **Q: Please quantify the effect of this issue.**

2 A: No quantification is possible since Mr. Kumar has not proposed an adjustment.

3 **Forfeited Discount Revenue**

4 **Q: Please describe the Forfeited Discount Revenue issue.**

5 A: Mr. Kumar proposes that normalized forfeited discount revenue be adjusted to reflect  
6 recent escalations in this revenue item, consistent with the Company's proposed  
7 maintenance escalation (i.e., Handy-Whitman indexing).

8 **Q: Do you agree with this approach?**

9 A: No, I do not, for two reasons. First, the Company has decided not to pursue maintenance  
10 indexing in this rate proceeding for reasons discussed by KCP&L rebuttal witnesses Dana  
11 Crawford and Bill Herdegen. Second, increases in forfeited discount revenue in prior  
12 years are not indicative of future increases given the current economic distress and  
13 KCP&L's reduced customer growth.

14 **Q: Please summarize this issue.**

15 A: Mr. Kumar has proposed increasing the Company's normalized Missouri jurisdictional  
16 forfeited discount revenue by \$119,718.

17 **Comparison of Operations & Maintenance Expenses**

18 **Q: Please describe the Operations & Maintenance ("O&M") expense issue.**

19 A: While Mr. Kumar does not propose any adjustment, he does recommend on page 17 of  
20 his Direct testimony that the "*Commission should investigate the reasonableness of the*  
21 *huge increases in CSI (Customer Service and Informational) Account 909 Expenses.*"

22 **Q: What is the amount of the increase?**

1 A; CSI expenses increased about \$5.3 million when comparing the Company's proposed  
2 level in this rate proceeding to 2007 test year (total company amount).

3 **Q: Is an investigation necessary?**

4 A: No, an investigation is not necessary. While Mr. Kumar's numbers are correct, he is  
5 apparently unaware that the reason CSI costs have increased is because of KCP&L's  
6 Demand Response, Efficiency & Affordability ("DR-EE") programs, a component of the  
7 Regulatory Plan approved by the Commission in Case No. EO-2005-0329. About \$4.2  
8 million of the increase relates to Kansas jurisdictional DR-EE amortization that has no  
9 effect on the Missouri revenue requirement. Most of the remaining CSI increase relates  
10 to increased Missouri jurisdictional DR-EE amortization, resulting from additional DR-  
11 EE costs incurred in 2008 and anticipated to occur through the true-up date in this case,  
12 as anticipated by the Regulatory Plan. The CSI total company increase is explainable and  
13 there is no reason for the Commission to investigate.

14 **Other Benefits**

15 **Q: Please describe the Other Benefits issue.**

16 A: Mr. Kumar is concerned that the Company's proposed transfer of Other Benefits (certain  
17 medical, dental and other employee benefits) to joint partners and others has decreased  
18 from the test year while its proposed annualized Other Benefit expense has increased.

19 **Q: Is this concern valid?**

20 A: On the surface this relationship would appear to be illogical. However, Mr. Kumar did  
21 not consider, or was unaware of, two factors. First, as pointed out in footnote (g) to the  
22 Adj-45 schedule that Mr. Kumar refers to, included in the 2007 transfer amount was  
23 \$443,469 of benefit expense transferred to Great Plains Energy, a transfer that will not

1 recur. Second, the Company's proposed Other Benefits transfer is based on a transfer  
2 percentage that is consistent with the transfer percentage used in the payroll  
3 annualization. This percentage was calculated based on a three-year average (2005-2007)  
4 of transferred amounts as a percentage of payroll cost, as opposed to the transfer  
5 percentage for just one year as proposed by Mr. Kumar. Because the transfer percentage  
6 varies from year to year the Company proposed the use of this three-year average for use  
7 in both the payroll and Other Benefits annualizations. Because of these two factors I  
8 believe the Company's proposed benefits transfer is reasonable.

9 **Q: Please quantify the impact of this issue.**

10 A: Mr. Kumar has proposed decreasing the Company's annualized Other Benefits expense  
11 by \$426,556 (total Company amount).

#### 12 Lease Costs

13 **Q: Please discuss the Lease Costs issue.**

14 A: Mr. Paul Harrison of the Staff and Mr. Kumar both propose that the Company reduce its  
15 requested revenue increase to take into account the reduced lease expense associated with  
16 its 1201 Walnut headquarters facility. While the two parties recommend a slightly  
17 different adjustment (\$514,103 for Staff vs. \$528,002 for DOE/NNSA) the Company  
18 agrees that such an adjustment is appropriate and has included a \$527,999 (total company  
19 amount) adjustment in its Update to this rate case submitted to the parties on February 19,  
20 2009. The Company will also include this adjustment in the true-up process.

**Edison Electric Institute Dues**

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**Q: Please discuss the Edison Electric Institute (“EEI”) dues issue.**

A: Mr. Kumar proposes that 43.6% of the Company’s test year EEI dues expense, or \$139,461 (total company amount) be disallowed based on purported EEI information from 2003 and 2004. Mr. Kumar states that this disallowance relates to lobbying, advertising, marketing and public relations and therefore should be disallowed in this rate proceeding.

**Q: Do you concur with Mr. Kumar’s proposed EEI dues adjustment?**

A: No, I do not. KCP&L is aware that the portion of the EEI annual dues attributable to EEI lobbying activities should not be passed along to ratepayers. As such, the Company charges this portion of the annual billing to a “below-the-line” account. For example, in the 2007 test year the Company charged 20% (\$79,967) of its \$399,834 annual assessment to Account 826402, a “below-the-line” account. The 20% figure was based on preliminary information provided by EEI in its annual billing. A subsequent EEI true-up notice showed that the actual 2007 lobbying percentage was 16.15%. The 2008 lobbying percentage has not yet been finalized but is projected by EEI to be about 16%.

**Q: Mr. Kumar’s 2003-2004 data also show certain other activities that he considers should be disallowed, such as Advertising, Marketing and Public Relations. Should these EEI activities also be disallowed?**

A: EEI, like other service organizations, will incur some of these costs in meeting its overall goals and such cost should not be disallowed. These activities relate to promoting the priorities discussed below.

**Q: What are EEI’s major priorities?**

1 A: The Company understands that EEI's current major priorities are promoting energy  
2 efficiency, improving the capacity and efficiency of the electric grid (Smart Grid),  
3 building needed new transmission lines (especially to bring renewable power to  
4 customers), and promoting low carbon, low environmental impact generation.

5 **Q: What adjustment is appropriate in this rate case?**

6 A: No adjustment is appropriate, for the reasons indicated above. Both the Company and  
7 Staff have allowed EEI dues, excluding lobbying, in rates in the previous two cases.

8 **Bad Debt Expense**

9 **Q: Please discuss the Bad Debt expense issue.**

10 A: Mr. Kumar proposes that KCP&L's \$169, 991 bad debt expense normalization  
11 adjustment (Missouri jurisdictional) be disallowed. He is concerned that the revenues and  
12 bad debt write-offs that the Company used in calculating its bad debt write-off factor  
13 were mismatched (i.e., represented different periods in time).

14 **Q: Do you agree with Mr. Kumar's reasoning?**

15 A: No, Mr. Kumar has no reasoning. He simply states that KCP&L's adjustment should be  
16 rejected because the rationale used by the Company is not always "reality."

17 **Q: What rationale did KCP&L use?**

18 A: The Company based its adjustment on the reality that there is a lag between the time a  
19 utility increases its rates and the time that bad debt write-offs increase as a result. The  
20 reason there is a lag is because the Company does not immediately write off problem  
21 accounts. There is a Commission-mandated process that every utility must abide by in its  
22 collections process. It has been KCP&L's experience that the lag is approximately six  
23 months. Therefore, this lag was considered in KCP&L's bad debt adjustment in this case.



1 **Q: Why should the Commission accept KCP&L's position on this issue?**

2 A: The Company has made a concerted effort to arrive at a reasonable bad debt expense  
3 level by considering all relevant factors. If Mr. Kumar wishes to rebut KCP&L's  
4 position he needs to conduct his own study. KCP&L has presented its evidence in its  
5 workpapers supporting Adj-4 & 41 in its Direct filing and Mr. Kumar has done nothing  
6 more than state that KCP&L's position does not represent "reality". The Commission  
7 should not set rates based upon this unsupported position and the DOE/NNSA proposed  
8 adjustment should be rejected.

9 **Q: Has Staff proposed any adjustments to the bad debt expense the Company used in**  
10 **its filing.**

11 A: Yes, Staff made adjustments to reflect a level of bad debt expense that is consistent with  
12 Staff's annualized level of retail revenue. However, they did not include an adjustment  
13 for the bad debt expense associated with the revenue requirement increase in this case, as  
14 had KCP&L. Staff was silent about its intentions to include this additional bad debt  
15 expense in the true up proceedings. The Company had proposed that the bad debt factor  
16 used to normalize bad debt expense be used to calculate bad debt expense associated with  
17 the revenue requirement increase.

18 **Q: Is it reasonable to assume that there will be bad debts associated with the revenue**  
19 **increase granted in this case?**

20 A: Yes, the increase will affect all customer classes and therefore it is reasonable to assume  
21 that bad debt expense will increase.

1 **Q: Is it possible to quantify the expected increase?**

2 A: Yes, a reasonable quantification is possible. While it is true that the increase cannot be  
3 precisely calculated, as for example the expected income tax impact of a rate increase,  
4 that is no reason to ignore the need for a bad debt adjustment. It is certainly reasonable to  
5 assume that the bad debt write-off factor employed by Staff in its bad debt normalization  
6 adjustment (E-131) is appropriate for use in calculating the bad debt write-off impact of  
7 the revenue increase granted by this Commission.

8 **Q: Has bad debt expense related to the revenue requirement increase been granted in**  
9 **prior cases?**

10 A: Yes. The Commission ordered in the 2006 Case in favor of KCP&L's position that the  
11 bad debt factor should apply to the actual Missouri jurisdictional revenue that the  
12 Commission finds appropriate in the case. In the 2007 Case both KCP&L and Staff made  
13 a similar adjustment.

14 **Q: Please quantify the impact of this issue with Staff.**

15 A: The Company included a \$634,979 (Missouri jurisdictional) pro forma bad debt expense  
16 adjustment for its requested rate increase in this case. This amount will of course change  
17 when the final rate increase amount is determined.

18 **Gross Receipts Tax**

19 **Q: Please discuss the Gross Receipts Tax ("GRT") issue.**

20 A: Company witness Melissa Hardesty addresses Staff's exclusion of GRT from  
21 prepayments. Staff has instead included all GRT as a component of CWC, with a  
22 resulting negative rate base impact.

1 **Q: How should GRT tax be treated in this case?**

2 A: The Kansas City, Missouri 6% GRT and all other city GRT except for Grain Valley,  
3 Missouri should be included in rate base as a prepayment, based on the thirteen-months  
4 average for the period ended September 30, 2008. The 4% Kansas City, Missouri GRT  
5 and the Grain Valley GRT are each paid in arrears and are properly includable in the  
6 CWC calculation.

7 **Q: Are the Staff's recommended CWC lag days for the GRT that is paid in arrears**  
8 **appropriate?**

9 A: No, the appropriate lag days for those payments is 19.21 days, as compared to 41.64 days  
10 proposed by Staff.

11 **Q: Please quantify the impact of this issue.**

12 A: The proper classification of the 6% Kansas City GRT and all other city GRT (excluding  
13 Grain Valley) would increase Staff's recommended rate base by \$1,842,049 (total  
14 company amount) based on the 13-month average of prepayments as of September 2008.  
15 The impact will change for the March 31, 2009 true up period. The correction of Staff's  
16 CWC lag days for the 4% Kansas City and Grain Valley GRT would increase Staff's  
17 recommended rate base by \$5,659,072 (total company amount).

18 **Materials & Supplies**

19 **Q: Please discuss the Materials & Supplies ("M&S") issue.**

20 A: Staff witness Bret Prenger argues on pages 52-53 of the Staff's Cost of Service Report  
21 that the M&S rate base balance should be a thirteen-month average as he believes the  
22 M&S balances "*fluctuate from month to month with no distinguishable trend.*" The  
23 Company disagrees with this approach.

1 **Q: Why do you believe Staff's approach is inappropriate?**

2 A: Staff's approach is not appropriate because there is a distinguishable trend. As shown on  
3 the attached Schedule JPW-5, the M&S balance has steadily climbed for the past several  
4 years. Therefore, a more appropriate rate base amount would be the most current  
5 balance. For example, in the true-up in this case the M&S balance at the true-up date  
6 should be used.

7 **Q: Please quantify the impact of this issue.**

8 A: The rate base difference based on the September 30, 2008, M&S balances vs. average  
9 balances for the thirteen-13 months ended September 30, 2009, is \$1,810,203 (total  
10 company amount). This difference will change if KCP&L's proposed rate treatment is  
11 used for the true-up.

12 **Wolf Creek Depreciation Expense**

13 **Q: Please discuss the Wolf Creek Depreciation Expense issue.**

14 A: Mr. Kumar asserts that the Company used an incorrect depreciation rate for its  
15 investment in the Wolf Creek nuclear plant. Mr. Kumar states that the Company has  
16 changed the Wolf Creek life from 40 to 60 years for investment tax credit flow-back but  
17 has not correspondingly adjusted the depreciation rate.

18 **Q: Is Mr. Kumar correct?**

19 A: No, he is not. As I point out on page 48 of my direct testimony, KCP&L and Staff agreed  
20 on a change in the book lifespan from 40 to 60 years effective August 7, 2005, as part of  
21 the Regulatory Plan Stipulation and Agreement. Since that time the Company and Staff  
22 have consistently used this longer life in calculating depreciation expense.

1 **Q: Mr. Kumar states that the Company did not provide nuclear depreciation expense**  
2 **calculations. Is that correct?**

3 A: To my knowledge Mr. Kumar did not request such information. If he would have asked  
4 we would have provided it. However, Mr. Kumar could have looked at Schedule 5 of the  
5 Company's revenue requirement model (Schedule JPW-1 attached to my direct  
6 testimony) and easily seen that the depreciable life was 60 years, not 40 years. Therefore,  
7 the Commission should reject Mr. Kumar's proposed adjustment.

8 **Q: Please quantify the impact of this issue.**

9 A: Mr. Kumar's has recommended a reduction in KCPL's filed annualized depreciation  
10 expense by \$4,429,844 (Missouri jurisdictional).

11 **Wolf Creek Refueling Outage**

12 **Q: Please discuss the Wolf Creek refueling outage issue.**

13 A: Mr. Hyneman proposes that \$3,637,180 (total company amount) of the Wolf Creek  
14 spring 2008 outage costs be disallowed because the outage lasted longer than "normal."

15 **Q: Do you agree with Mr. Hyneman's proposed disallowance?**

16 A: No, I do not. First, Mr. Hyneman apparently used "scheduled" outage days for past  
17 outages in determining a "normal" level and not actual outage days. Subsequent to the  
18 Staff's February 11 filing the Company provided Mr. Hyneman actual outage days. The  
19 use of actual vs. scheduled days reduces Mr. Hyneman's recommended adjustment to  
20 \$2,915,502 (total company amount). The Company believes it has reached an agreement  
21 with Staff to include the correct outage days in this rate proceeding.

22 **Q: Assuming the outage days are corrected, what other concerns do you have with Mr.**  
23 **Hyneman's adjustment?**

1 A: Although the outage did last longer than similar outages in recent years, the costs  
2 incurred were necessary. Company witness Dana Crawford explains in his rebuttal  
3 testimony the reasons for the extended outage. As such, a disallowance is inappropriate.

4 **Q: Are you proposing that the costs incurred in excess of “normal” outage costs be**  
5 **included in this rate proceeding?**

6 A: In KCP&L’s direct filing it included the full outage costs because the added costs were  
7 necessary. However, KCP&L now proposes that the added costs of \$2,915,502 (total  
8 company amount), calculated after adjusting for actual outage days, be set up in a  
9 Regulatory Asset and amortized over five years. The Company believes it has reached an  
10 agreement with Staff to include a five-year amortization of the added costs in this rate  
11 proceeding, including the use of the correct outage days. Staff has revised its Accounting  
12 Schedules (Schedule JPW-6), as I discuss later in my testimony, and these schedules  
13 reflect the annual amortization of \$570,581 (Missouri jurisdictional amount).

14 **Overtime Costs**

15 **Q: Please discuss the overtime issue.**

16 A. KCP&L used actual overtime dollars charged for the years 2005-2007 for all employees.  
17 The Company applied a 6.5% adder to the 2005 overtime dollars in order to express those  
18 costs in 2007 equivalent dollars and a 3.25% adder for the 2006 costs to express those  
19 costs in 2007 equivalent dollars. Then, the Company calculated a 3 year average of the  
20 2007 equivalent dollars and included this amount in the annualized level of payroll for  
21 the rate case filing. This same methodology was applied for the Wolf Creek overtime  
22 dollars.

23 **Q. Please describe Staff’s adjustment for overtime dollars.**

1 A. Staff witness Keith Majors also calculated a 3 year average of overtime dollars based on  
2 the same 2005-2007 time period; however, he did not express the prior year amounts in  
3 equivalent dollars.

4 **Q. Does the Company agree with Staff's methodology?**

5 A. No. The Company believes that the premise behind a payroll annualization is to express  
6 payroll dollars at their current rate in order to capture an ongoing cost level. This  
7 approach is used by Staff in their base payroll annualization. However, Staff does not  
8 apply this same premise to their overtime adjustment.

9 **Q: Please quantify the impact of this issue.**

10 A: Mr. Majors has recommended a reduction in KCP&L's filed annualized payroll expense  
11 by \$462,306 (total company amount).

12 **Disallowances**

13 **Q: Has the Company included any costs in its filing that it now believes should be**  
14 **disallowed?**

15 A: Yes, Staff brought to KCP&L's attention in its filing various costs that should not be  
16 included in cost of service. The Company has also determined that certain other costs  
17 should be disallowed. All of these costs are appropriate business expenses but should not  
18 be reimbursed by ratepayers (i.e., should be recorded "below-the-line").

19 **Q: Please provide examples of those costs.**

20 A: The Company included its Dollar-Aide match in cost of service and this cost should be  
21 borne by shareholders. KCP&L's filing included various sporting events that should be  
22 absorbed by shareholders, including Kansas City Chiefs and Royals tickets, golfing  
23 outings, etc. Staff raised some concerns about certain expense report and advertising

1 expenditures. Once again, there are valid business purposes for these expenditures,  
2 including marketing, civic involvement, employee recognition, etc.; however, the  
3 Company accepts Staff's recommended adjustments for these expenditures.

4 **Q: What is the total of the disallowed expenditures?**

5 A: The total amount is \$3.6 million (total company figure). This represents \$855,586 in  
6 addition to the \$2,748,283 that Staff has included in its direct filed case.

7 **Revenue**

8 **Q: What is Mr. Kumar recommending for test period revenues in this proceeding?**

9 A: Mr. Kumar is not recommending an amount, but indicates that the Company did not  
10 clearly explain its test period retail revenues in Direct Testimony. He indicates in his  
11 Direct Testimony (pages 11-15) that the Company should explain its revenue adjustment.

12 **Q: Do you think the Company has explained the revenue adjustment?**

13 A: Yes. In my Direct Testimony and the Direct Testimony of Tim M. Rush and George M.  
14 McCollister, we have provided an explanation of the overall determination of the test  
15 period retail revenues. We have provided various schedules and work papers to all the  
16 parties that reconcile the differences between the 2007 actual results and test period retail  
17 revenues. The difference between the reported FERC Form 1 number referenced in Mr.  
18 Kumar's testimony and the revenue number used by the Company is approximately \$1  
19 million. This difference is attributable to the refund provision reported in the FERC  
20 Form 1 which will be refunded to customers. This represents the collection of off-system  
21 sales margin for the Missouri jurisdiction which exceeded the 25<sup>th</sup> percentile in 2007.

22 **Q: In the revenue requirement model is the test year revenue important?**



1 A: While it is the initial starting point, retail revenue is set at a level that reflects normalized  
2 weather and annualized customer growth. Therefore, even if Mr. Kumar's concern is  
3 valid, which it is not, adjusted retail revenue is not affected.

4 **Staff's Accounting Schedules**

5 **Q: In your review of Staff's Accounting Schedules did you become aware of any**  
6 **errors?**

7 A: KCP&L discovered various errors in the Staff Accounting Schedules. Additionally, Staff  
8 discovered some errors.

9 **Q: Has Staff corrected these errors?**

10 A: Yes, Staff has corrected these errors and prepared revised Staff Accounting Schedules.  
11 The Company requested a copy of these schedules through a data request (No.557).  
12 Attached to this testimony as Schedule JPW-6 is a copy of those schedules.

13 **Q: Do those schedules reflect all Staff errors of which you are aware at this time?**

14 A: The only error that I am aware of at this time that is not reflected in the revised  
15 Accounting Schedules relates to the Energy allocation factor discussed by Company  
16 witness Larry Loos. It is my understanding that the Staff has agreed to change the  
17 allocation factor to include the entire test year energy deliveries instead of just the  
18 deliveries for the months of June-September 2007; however, this change came too late for  
19 Staff to incorporate in its revised schedules.

20 **Q: Does that conclude your testimony?**

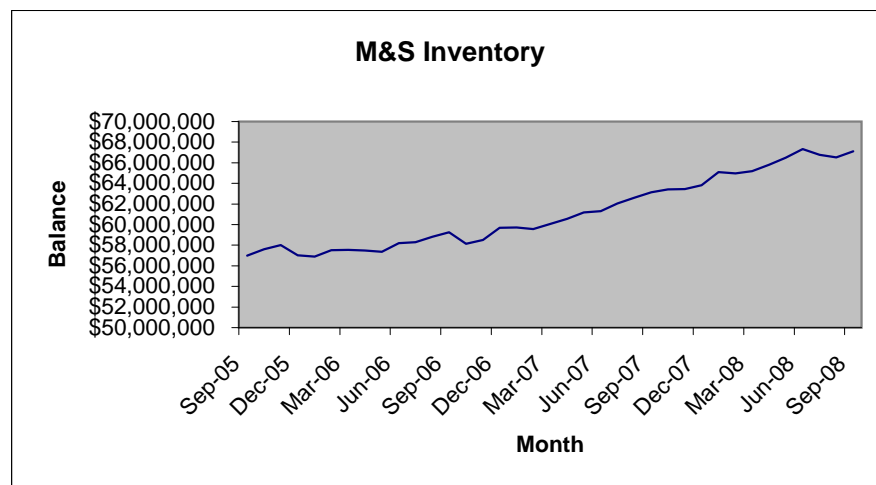
21 A. Yes, it does.



**Materials and Supplies Balances  
(excl. fuel additives)**

**Schedule JPW-5**

Month	Balance
Sep-05	\$56,985,139
Oct-05	\$57,602,201
Nov-05	\$58,020,886
Dec-05	\$57,016,739
Jan-06	\$56,897,575
Feb-06	\$57,504,315
Mar-06	\$57,556,045
Apr-06	\$57,495,514
May-06	\$57,363,656
Jun-06	\$58,193,458
Jul-06	\$58,281,776
Aug-06	\$58,829,792
Sep-06	\$59,257,476
Oct-06	\$58,134,979
Nov-06	\$58,520,212
Dec-06	\$59,678,354
Jan-07	\$59,717,911
Feb-07	\$59,562,319
Mar-07	\$60,056,030
Apr-07	\$60,570,713
May-07	\$61,171,912
Jun-07	\$61,305,862
Jul-07	\$62,041,006
Aug-07	\$62,599,919
Sep-07	\$63,133,524
Oct-07	\$63,425,203
Nov-07	\$63,433,775
Dec-07	\$63,818,889
Jan-08	\$65,102,181
Feb-08	\$64,955,647
Mar-08	\$65,184,409
Apr-08	\$65,793,410
May-08	\$66,501,449
Jun-08	\$67,316,165
Jul-08	\$66,779,708
Aug-08	\$66,518,781
Sep-08	\$67,124,650



**Kansas City Power Light**  
**Case No. ER-2009-0089**  
**Test Year 2007**  
**Post Direct Filing through September 30, 2008**  
**Revenue Requirement**

Line Number	A Description	B 7.73% Return	C 7.99% Return	D 8.24% Return
1	Net Orig Cost Rate Base	\$1,270,003,299	\$1,270,003,299	\$1,270,003,299
2	Rate of Return	7.73%	7.99%	8.24%
3	Net Operating Income Requirement	\$98,196,655	\$101,409,763	\$104,622,872
4	Net Income Available	\$105,772,217	\$105,772,217	\$105,772,217
5	Additional Net Income Required	-\$7,575,562	-\$4,362,454	-\$1,149,345
6	Income Tax Requirement			
7	Required Current Income Tax	\$45,871,683	\$47,907,817	\$49,943,951
8	Current Income Tax Available	\$50,672,285	\$50,672,285	\$50,672,285
9	Additional Current Tax Required	-\$4,800,602	-\$2,764,468	-\$728,334
10	Revenue Requirement	-\$12,376,164	-\$7,126,922	-\$1,877,679
11	Allowance for Known and Measureable Changes/True-Up Estimate	\$60,000,000	\$60,000,000	\$60,000,000
<b>Gross Revenue Requirement</b>		<b>\$47,623,896</b>	<b>\$52,187,307.8</b>	<b>\$58,124,321</b>

**Kansas City Power Light**  
**Case No. ER-2009-0089**  
**Test Year 2007**  
**Post Direct Filing through September 30, 2008**  
**RATE BASE SCHEDULE**

Line Number	Rate Base Description	B Percentage Rate	C Dollar Amount
1	Plant In Service		\$3,030,505,824
2	Less Accumulated Depreciation Reserve		\$1,416,995,928
3	Net Plant In Service		<u>\$1,613,509,896</u>
4	<b>ADD TO NET PLANT IN SERVICE</b>		
5	Cash Working Capital		-\$26,829,370
6	Materials and Supplies-Exempt		\$0
7	Prepaid Pension Asset EO-2005-0329		\$5,371,789
8	Reg Asset Excess Act FAS 87 vs Rate		\$9,977,098
9	Prepayments		\$5,263,104
10	Materials & Supplies		\$35,872,203
11	Fuel Inventory-Oil		\$2,754,301
12	Fuel Inventory-Coal		\$25,100,960
13	Fuel Inventory-Lime/Limestone/Ammonia		\$132,865
14	Fuel Inventory-Nuclear		\$21,396,556
15	Reg Asset/Demand Side Management		\$0
16	<b>TOTAL ADD TO NET PLANT IN SERVICE</b>		<u>\$79,039,506</u>
17	<b>SUBTRACT FROM NET PLANT</b>		
18	Federal Tax Offset	4.5479%	\$1,809,395
19	State Tax Offset	10.9151%	\$789,709
20	City Tax Offset	28.3205%	\$251,348
21	Interest Expense Offset	15.7589%	\$6,034,177
22	Customer Deposits		\$5,912,821
23	Customer Advances for Construction		\$184,485
24	Deferred Income Taxes-Depreciation		\$312,959,140
25	Other Regulatory Liability-Emission Allowances		\$48,623,801
26	Regulatory Plan Amortization Case No. ER-2006-0314		\$37,938,357
27	Regulatory Plan Amortization Case No. ER-2007-0291		\$8,042,870
28	<b>TOTAL SUBTRACT FROM NET PLANT</b>		<u>\$422,546,103</u>
29	<b>Total Rate Base</b>		<u>\$1,270,006,299</u>

Kansas City Power Light  
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Post Direct Filing through September 30, 2008  
Plant In Service

Line	Code	Description	Book	Number	Adjustment	Plant	Allocation	Adjustment	Allocation
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	\$72,186	P-2	\$0	\$72,186	54.3690%	\$0	\$39,247
3	302.000	Franchises and Consents	\$22,937	P-3	\$0	\$22,937	54.3690%	\$0	\$12,471
4	303.010	Miscellaneous Intangibles (Like 353)	\$0	P-4	\$0	\$0	54.3690%	\$0	\$0
5	303.020	Misc Intangible Plt - 5yr Software	\$58,624,890	P-5	\$0	\$58,624,890	54.3690%	\$0	\$31,873,766
6	303.020	Misc Intang Plt - RTO Software	\$55,274,725	P-6	\$0	\$55,274,725	54.3690%	\$0	\$30,052,315
7	303.030	Misc Intangible Plt - 10 yr Software	\$8,597	P-7	\$0	\$8,597	54.3690%	\$0	\$4,674
8	303.050	Misc Intang Plt - WC 5yr Software	\$8,700,361	P-8	\$0	\$8,700,361	54.3690%	\$0	\$4,730,299
9	303.070	Misc Intg Plt-Srct (Like 312)	\$0	P-9	\$0	\$0	54.3690%	\$0	\$0
10		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$122,703,696</b>		<b>\$0</b>	<b>\$122,703,696</b>		<b>\$0</b>	<b>\$66,712,772</b>
11		<b>PRODUCTION PLANT</b>							
12		<b>STEAM PRODUCTION</b>							
13		<b>PRODUCTION-STM-HAWTHORN UNIT 5</b>							
14	310.000	Land & Land Rights	\$807,281	P-14	\$0	\$807,281	53.8700%	\$0	\$434,882
15	311.000	Structures & Improvements	\$25,161,600	P-15	\$0	\$25,161,600	53.8700%	\$0	\$13,554,554
16	311.020	Structures - H 5 Rebuild	\$8,923,285	P-16	\$0	\$8,923,285	53.8700%	\$0	\$4,806,974
17	312.000	Boiler Plant Equipment	\$55,321,908	P-17	\$0	\$55,321,908	53.8700%	\$0	\$29,801,912
18	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$9,973,895	P-18	\$0	\$9,973,895	53.8700%	\$0	\$5,372,937
19	312.020	Boiler AQC Equip - Electric	\$244,814	P-19	\$0	\$244,814	53.8700%	\$0	\$131,881
20	312.030	Boiler Plant - H5 Rebuild	\$231,085,172	P-20	\$0	\$231,085,172	53.8700%	\$0	\$124,485,582
21	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0	P-21	\$0	\$0	53.8700%	\$0	\$0
22	314.000	Turbogenerator Units	\$74,439,831	P-22	\$0	\$74,439,831	53.8700%	\$0	\$40,100,737
23	315.000	Accessory Electric Equipment	\$5,893,547	P-23	\$0	\$5,893,547	53.8700%	\$0	\$3,174,854
24	315.010	Accessory Equip - H5 Rebuild	\$39,410,488	P-24	\$0	\$39,410,488	53.8700%	\$0	\$21,230,430
25	315.010	Access. Elect. Equip. - Hawthorn 5	\$0	P-25	\$0	\$0	53.8700%	\$0	\$0
26	316.000	Misc. Power Plant Equipment	\$8,009,330	P-26	\$0	\$8,009,330	53.8700%	\$0	\$4,314,626
27	316.010	Misc. Equip - H5 Rebuild	\$2,305,286	P-27	\$0	\$2,305,286	53.8700%	\$0	\$1,241,858
28		<b>TOTAL PRODUCTION-STM-HAWTHORN UNIT 5</b>	<b>\$461,576,437</b>		<b>\$0</b>	<b>\$461,576,437</b>		<b>\$0</b>	<b>\$248,651,227</b>
29		<b>PRODUCTION-STM-IATAN I</b>							
30	446.000	Land	\$3,713,446	P-30	\$0	\$3,713,446	53.8700%	\$0	\$2,000,433
31	311.000	Structures & Improvement	\$20,802,650	P-31	\$0	\$20,802,650	53.8700%	\$0	\$11,206,388
32	312.000	Boiler Plant Equip - Equipment	\$167,729,362	P-32	\$0	\$167,729,362	53.8700%	\$0	\$90,355,807
33	312.010	Stm Pr-Boiler-Unit Train-Elect	\$1,770,320	P-33	\$0	\$1,770,320	53.8700%	\$0	\$953,671
34	314.000	Turbogenerators - Electric	\$44,090,358	P-34	\$0	\$44,090,358	53.8700%	\$0	\$23,751,476
35	315.000	Accessory Equipment - Electric	\$28,035,607	P-35	\$0	\$28,035,607	53.8700%	\$0	\$15,102,781
36	316.000	Misc Plant Equipment - Electric	\$4,697,524	P-36	\$0	\$4,697,524	53.8700%	\$0	\$2,530,556
37		<b>TOTAL PRODUCTION-STM-IATAN I</b>	<b>\$270,839,267</b>		<b>\$0</b>	<b>\$270,839,267</b>		<b>\$0</b>	<b>\$145,901,112</b>
38		<b>PRODUCTION-STM-LACYGNE 1 &amp; 2</b>							
39	310.000	Land- Lacygne	\$2,687,421	P-39	\$0	\$2,687,421	53.8700%	\$0	\$1,447,714
40	311.000	Structures & Equipment - Lacygne	\$23,498,152	P-40	\$0	\$23,498,152	53.8700%	\$0	\$12,658,454
41	312.000	Boiler Plant Equipment - Electric-Lacygne	\$236,021,879	P-41	\$0	\$236,021,879	53.8700%	\$0	\$127,144,986
42	312.010	Boiler Plt - Unit Train Electric - Lacygne	\$585,675	P-42	\$0	\$585,675	53.8700%	\$0	\$315,503
43	312.002	Boiler Plant AQC Equipment - Elect - Lacygne	\$33,718,310	P-43	\$0	\$33,718,310	53.8700%	\$0	\$18,164,054
44	314.000	Turbogenerator Plant - Electric - Lacygne	\$55,811,205	P-44	\$0	\$55,811,205	53.8700%	\$0	\$30,065,496
45	315.000	Accessory Equipment - Electric - Lacygne	\$27,251,133	P-45	\$0	\$27,251,133	53.8700%	\$0	\$14,680,185
46	315.200	Accessory Equipment - Equipment-Lacygne	\$14,320	P-46	\$0	\$14,320	53.8700%	\$0	\$7,714
47	316.000	Misc Plant Equipment- Electric- Lacygne	\$5,141,407	P-47	\$0	\$5,141,407	53.8700%	\$0	\$2,769,676
48		<b>TOTAL PRODUCTION-STM-LACYGNE 1 &amp; 2</b>	<b>\$384,729,502</b>		<b>\$0</b>	<b>\$384,729,502</b>		<b>\$0</b>	<b>\$207,253,782</b>
49		<b>PRODUCTION STM-MONTROSE 1, 2 &amp; 3</b>							
50	310.000	Land- Montrose	\$1,406,842	P-50	\$0	\$1,406,842	53.8700%	\$0	\$757,866
51	311.000	Structures - Electric - Montrose	\$14,924,054	P-51	\$0	\$14,924,054	53.8700%	\$0	\$8,039,588
52	312.000	Boiler Plant Equipment - Equipment-Montrose	\$118,361,921	P-52	\$0	\$118,361,921	53.8700%	\$0	\$63,781,567

Kansas City Power Light  
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Post Direct Filing through September 30, 2008  
Plant in Service

Line	Plant	Description	Original	Adjustment	Adjusted	Allocation	Adjustment	Adjusted	
53	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$8,919,886	P-53	\$0	\$8,919,886	53.8700%	\$0	\$4,805,143
54	314.000	Turbogenerators- Electric- Montrose	\$41,233,409	P-54	\$0	\$41,233,409	53.8700%	\$0	\$22,212,437
55	315.000	Accessory Equipment- Electric - Montrose	\$18,220,826	P-55	\$0	\$18,220,826	53.8700%	\$0	\$9,815,559
56	316.000	Misc. Plant Equipment- Electric- Montrose	\$4,412,548	P-56	\$0	\$4,412,548	53.8700%	\$0	\$2,377,040
57		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$207,479,486		\$0	\$207,479,486		\$0	\$111,769,200
58		PRODUCTION- HAWTHORN 6 COMBINED CYCL							
59	311.000	Structures - H6	\$0	P-59	\$0	\$0	53.8700%	\$0	\$0
60	315.000	Accessory Equip- H6	\$0	P-60	\$0	\$0	53.8700%	\$0	\$0
61	341.000	Other Prod - Structures H6	\$154,046	P-61	\$0	\$154,046	53.8700%	\$0	\$82,985
62	342.000	Other Prod- Fuel Holders	\$1,068,454	P-62	\$0	\$1,068,454	53.8700%	\$0	\$575,576
63	344.000	Other Production - Generators H6	\$42,854,068	P-63	\$0	\$42,854,068	53.8700%	\$0	\$23,085,488
64	345.000	Other Prod - Accessory Equip - H6	\$1,371,550	P-64	\$0	\$1,371,550	53.8700%	\$0	\$738,854
65		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$45,448,118		\$0	\$45,448,118		\$0	\$24,482,901
66		PRODUCTION - HAWTHORN 9 COMBINED CYCL							
67	311.000	Structures and Improvements - H9	\$2,182,145	P-67	\$0	\$2,182,145	53.8700%	\$0	\$1,175,522
68	312.000	Boiler Plant Equip - H9	\$41,491,415	P-68	\$0	\$41,491,415	53.8700%	\$0	\$22,351,425
69	314.000	Turbogenerators - H9	\$15,847,928	P-69	\$0	\$15,847,928	53.8700%	\$0	\$8,537,279
70	315.000	Accessory Equipment - H9	\$12,268,278	P-70	\$0	\$12,268,278	53.8700%	\$0	\$6,608,921
71	316.000	Misc. Pwr Plt Equip - H9	\$176,687	P-71	\$0	\$176,687	53.8700%	\$0	\$95,181
72		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$71,966,453		\$0	\$71,966,453		\$0	\$38,768,328
73		PRODUCTION - NORTHEAST STATION							
74	311.000	Steam Prod - Structures - Elect - NE	\$0	P-74	\$0	\$0	53.8700%	\$0	\$0
75	315.000	Accessory Equip - NE	\$81,737	P-75	\$0	\$81,737	53.8700%	\$0	\$44,032
76	316.000	Misc. Plant Equip - NE	\$16,955	P-76	\$0	\$16,955	53.8700%	\$0	\$9,134
77	340.000	Other Production - Land NE	\$138,550	P-77	\$0	\$138,550	53.8700%	\$0	\$73,559
78	342.000	Other Prod - Fuel Holders NE	\$1,283,424	P-78	\$0	\$1,283,424	53.8700%	\$0	\$691,381
79	344.000	Other Prod - Generators NE	\$38,239,513	P-79	\$0	\$38,239,513	53.8700%	\$0	\$20,599,626
80	345.000	Other Prod - Accessory Equip - NE	\$5,203,380	P-80	\$0	\$5,203,380	53.8700%	\$0	\$2,803,081
81		TOTAL PRODUCTION - NORTHEAST STATION	\$44,961,559		\$0	\$44,961,559		\$0	\$24,220,793
82		OTHER PROD HAWTHORN UNITS 7 & 8							
83	311.000	Structures - H7&8	\$0	P-83	\$0	\$0	53.8700%	\$0	\$0
84	341.000	Other Prod - Structures - H7&8	\$763,408	P-84	\$0	\$763,408	53.8700%	\$0	\$411,248
85	342.000	Other Prod - Fuel Holders H7&8	\$3,435,764	P-85	\$0	\$3,435,764	53.8700%	\$0	\$1,850,846
86	344.000	Other Prod - Generators - H7&8	\$46,446,354	P-86	\$0	\$46,446,354	53.8700%	\$0	\$25,020,651
87	345.000	Other Prod - Access Equip - H7&8	\$2,094,772	P-87	\$0	\$2,094,772	53.8700%	\$0	\$1,128,454
88		TOTAL OTHER PROD HAWTHORN UNITS 7 & 8	\$52,740,298		\$0	\$52,740,298		\$0	\$28,411,189
89		PROD OTHER - WEST GARDNER 1, 2, 3 & 4							
90	316.000	Misc Plant Equip - Electric W. Gardner	\$515	P-90	\$0	\$515	53.8700%	\$0	\$277
91	340.000	Other Prod - Land - W. Gardner	\$177,836	P-91	\$0	\$177,836	53.8700%	\$0	\$95,800
92	340.010	Other Prod- Landrights & Easements	\$93,269	P-92	\$0	\$93,269	53.8700%	\$0	\$50,244
93	341.000	Other Prod - Structures WG	\$2,089,621	P-93	\$0	\$2,089,621	53.8700%	\$0	\$1,125,679
94	342.000	Other Prod - Fuel Holders WG	\$3,148,481	P-94	\$0	\$3,148,481	53.8700%	\$0	\$1,696,087
95	344.000	Other Prod - Generators WG	\$109,354,958	P-95	\$0	\$109,354,958	53.8700%	\$0	\$58,909,516
96	345.000	Other Prod - Access Equip - WG	\$4,240,202	P-96	\$0	\$4,240,202	53.8700%	\$0	\$2,284,197
97		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$119,104,882		\$0	\$119,104,882		\$0	\$64,161,800
98		PROD OTHER - MIAMI/OSAWATOMIE 1							
99	311.000	Stm Production - Structures	\$0	P-99	\$0	\$0	53.8700%	\$0	\$0
100	340.000	Other Production - Land M/Os	\$694,545	P-100	\$0	\$694,545	53.8700%	\$0	\$374,151
101	341.000	Other Production - Structures M/Os	\$1,518,509	P-101	\$0	\$1,518,509	53.8700%	\$0	\$818,021
102	342.000	Other Prod - Fuel Holders M/Os	\$1,992,551	P-102	\$0	\$1,992,551	53.8700%	\$0	\$1,073,387
103	344.000	Other Prod - Generators M/Os	\$26,200,113	P-103	\$0	\$26,200,113	53.8700%	\$0	\$14,114,001

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Line No.	Code	Description	Plant	Unit	Adjustment	Plant	Allocation	Adjustment	Plant
104	345.000	Other Prod - Accessory Equip - M/Os			\$1,112,901				
105		TOTAL PROD OTHER - MIAM/OSAWATOMIE 1		P-104	\$0	\$1,112,901	53.8700%	\$0	\$599,520
					\$31,518,619	\$31,518,619		\$0	\$16,979,080
106		TOTAL STEAM PRODUCTION			\$1,690,364,621	\$1,690,364,621		\$0	\$910,599,422
107		NUCLEAR PRODUCTION							
108		PROD PLT- NUCLEAR - WOLF CREEK							
109	320.000	Land & Land Rights - WC		P-109	\$0	\$3,411,585	53.8700%	\$0	\$1,837,821
110	321.000	Structures & Improvements - WC		P-110	\$0	\$400,414,280	53.8700%	\$0	\$215,703,173
111	321.010	Structures MO Gr Up AFC Ele		P-111	\$0	\$19,168,175	100.0000%	\$0	\$19,168,175
112	322.000	Reactor Plant Equipment		P-112	\$0	\$659,531,569	53.8700%	\$0	\$355,289,656
113	322.010	Reactor - MO Gr Up AFDC		P-113	\$0	\$48,540,326	100.0000%	\$0	\$48,540,326
114	322.020	MO Jurts deprec 40 to 60 yr EO-05-0359		P-114	\$0	\$0	100.0000%	\$0	\$0
115	323.000	Turbogenerator Units - WC		P-115	\$0	\$166,504,772	53.8700%	\$0	\$89,696,121
116	323.010	Turbogenerator MO GR Up AFDC		P-116	\$0	\$5,851,464	100.0000%	\$0	\$5,851,464
117	324.000	Accessory Electric Equipment - WC		P-117	\$0	\$126,645,369	53.8700%	\$0	\$68,223,860
118	324.010	Accessory Equip - MO Gr Up AFDC		P-118	\$0	\$5,978,078	100.0000%	\$0	\$5,978,078
119	325.000	Miscellaneous Power Plant Equipment		P-119	\$0	\$70,812,286	53.8700%	\$0	\$38,146,578
120	325.010	Misc. PIt Equip - MO Gr Up AFDC		P-120	\$0	\$1,130,978	100.0000%	\$0	\$1,130,978
121	328.000	Disallow - MO Gr Up AFDC 100% MO		P-121	\$0	-\$8,341,673	100.0000%	\$0	-\$8,341,673
122	328.010	MPSC Disallow - Mo Basis		P-122	\$0	-\$134,315,006	53.8700%	\$0	-\$72,355,494
123	328.050	Nucl PR-KS Dosa;-Pre 1988 res		P-123	\$0	\$0	53.8700%	\$0	\$0
124		TOTAL PROD PLT- NUCLEAR - WOLF CREEK			\$1,365,332,203	\$1,365,332,203		\$0	\$768,869,063
125		TOTAL NUCLEAR PRODUCTION			\$1,365,332,203	\$1,365,332,203		\$0	\$768,869,063
126		HYDRAULIC PRODUCTION							
127		TOTAL HYDRAULIC PRODUCTION			\$0	\$0		\$0	\$0
128		OTHER PRODUCTION							
129		PRODUCTION PLANT - WIND GENERATION							
130	341.020	Oth Prod - Struct - Elect Wind		P-130	\$0	\$3,446,132	53.8700%	\$0	\$1,856,431
131	344.020	Oth Prod - Generators - Elect Wind		P-131	\$0	\$140,617,424	53.8700%	\$0	\$75,750,606
132	346.020	Oth Prod-Accessory Equip-Wind		P-132	\$0	\$128,321	53.8700%	\$0	\$69,127
133		TOTAL PRODUCTION PLANT - WIND GENERATION			\$144,191,877	\$144,191,877		\$0	\$77,676,164
134		PRODUCTION NON-UNIT FACILITIES							
135	310.000	Land & Land Rights - Non		P-135	\$0	\$148,900	53.8700%	\$0	\$80,212
136	311.000	Structures Blk Oil NE		P-136	\$0	\$1,111,491	53.8700%	\$0	\$598,760
137	312.000	Boiler PIt Equip Blk Oil NE		P-137	\$0	\$610,273	53.8700%	\$0	\$328,754
138	315.000	Access Equip Blk Oil NE		P-138	\$0	\$24,947	53.8700%	\$0	\$13,439
139	316.000	Misc. Equip Blk Oil NE		P-139	\$0	\$144,797	53.8700%	\$0	\$78,002
140	311.010	Structures Leasehold Improv		P-140	\$0	\$245,144	53.8700%	\$0	\$132,059
141	312.000	Boiler Plant Equip - Bldg		P-141	\$0	\$21,004	53.8700%	\$0	\$11,315
142	315.000	Access Equip Bldg		P-142	\$0	\$19,598	53.8700%	\$0	\$10,557
143	316.000	Misc. Pwr PIt Bldg		P-143	\$0	\$2,676,020	53.8700%	\$0	\$1,441,572
144	341.020	Other Prod-Structure-Elect-Wind		P-144	\$0	\$0	53.8700%	\$0	\$0
145	311.000	Structures Elect Equip - Non		P-145	\$0	\$27,344	53.8700%	\$0	\$14,730
146	316.000	Misc. Pwr PIt Equip- Equip		P-146	\$0	\$1,612,967	53.8700%	\$0	\$868,905
147		Production-Salvage & Removal		P-147	\$0	\$0	53.8700%	\$0	\$0
148		Retirements not classified							
		TOTAL PRODUCTION NON-UNIT FACILITIES			\$6,642,485	\$6,642,485		\$0	\$3,578,305
1		TOTAL OTHER PRODUCTION			\$150,834,362	\$150,834,362		\$0	\$81,254,469
1		TOTAL PRODUCTION PLANT			\$3,206,531,186	\$3,206,531,186		\$0	\$1,760,722,954
2		TRANSMISSION PLANT							
3	350.000	Land - TP		P-3	\$0	\$1,585,205	53.8700%	\$0	\$853,950
4	350.010	Land Rights - TP		P-4	\$0	\$23,134,624	53.8700%	\$0	\$12,462,622
5	350.020	Land Rights- TP- Wolf Creek		P-5	\$0	\$355	53.8700%	\$0	\$191



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Number	Original	Plant Account Description	Amount	Plant	Adjustments	Plant	Plant Allocation	Adjustments	MC Adjustments
6	352.000	Structures & Improvements - TP	\$4,482,137	P-6	\$0	\$4,482,137	53.8700%	\$0	\$2,414,527
7	352.010	Structures & Improvements - TP - Wolf Creek	\$250,476	P-7	\$0	\$250,476	53.8700%	\$0	\$134,931
8	352.020	Structures & Improvements-WifCrk-Mo Gr Up	\$15,694	P-8	\$0	\$15,694	100.0000%	\$0	\$15,694
9	353.000	Station Equipment - TP	\$148,362,284	P-9	\$0	\$148,362,284	53.8700%	\$0	\$79,922,762
10	353.010	Station Equip - Wolf Creek -TP	\$9,722,660	P-10	\$0	\$9,722,660	53.8700%	\$0	\$5,237,597
11	353.020	Stat Equip- WifCrk Mo Gr Up	\$558,231	P-11	\$0	\$558,231	100.0000%	\$0	\$558,231
12	353.030	Station Equip - Communications	\$9,383,065	P-12	\$0	\$9,383,065	53.8700%	\$0	\$5,054,657
13	354.000	Towers and Fixtures - TP	\$4,029,692	P-13	\$0	\$4,029,692	53.8700%	\$0	\$2,170,795
14	355.000	Poles and Fixtures - TP	\$101,742,480	P-14	\$0	\$101,742,480	53.8700%	\$0	\$54,808,674
15	355.010	Poles & Fixtures - Wolf Creek	\$58,255	P-15	\$0	\$58,255	53.8700%	\$0	\$31,382
16	355.020	Poles & Fixtures - WifCrk Mo Gr Up	\$3,506	P-16	\$0	\$3,506	100.0000%	\$0	\$3,506
17	356.000	Overhead Conductors & Devices - TP	\$90,270,411	P-17	\$0	\$90,270,411	53.8700%	\$0	\$48,828,670
18	356.010	Overhd Cond & Dev- Wolf Creek	\$39,418	P-18	\$0	\$39,418	53.8700%	\$0	\$21,234
19	356.020	Overhd Cond-Dev-Wif Crk- Mo Gr Up	\$2,552	P-19	\$0	\$2,552	100.0000%	\$0	\$2,552
20	357.000	Underground Conduit	\$3,080,287	P-20	\$0	\$3,080,287	53.8700%	\$0	\$1,659,351
21	358.000	Underground Conductors & Devices	\$2,822,718	P-21	\$0	\$2,822,718	53.8700%	\$0	\$1,520,598
22		Transmission-Salvage & Removal : Retirements not classified	\$0	P-22	\$0	\$0	53.8700%	\$0	\$0
23		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$399,544,050</b>		<b>\$0</b>	<b>\$399,544,050</b>		<b>\$0</b>	<b>\$215,501,924</b>
24		<b>DISTRIBUTION PLANT</b>							
25	360.000	Land - DP	\$8,045,595	P-25	\$0	\$8,045,595	44.9804%	\$0	\$3,618,941
26	360.010	Land Rights -DP	\$16,325,344	P-26	\$0	\$16,325,344	58.6237%	\$0	\$9,570,521
27	361.000	Structures & Improvements - DP	\$10,604,234	P-27	\$0	\$10,604,234	49.8601%	\$0	\$5,287,282
28	362.000	Station Equipment - DP	\$152,329,519	P-28	\$0	\$152,329,519	58.7191%	\$0	\$89,446,523
29	362.030	Station Equip - Communications	\$4,089,129	P-29	\$0	\$4,089,129	50.9773%	\$0	\$2,084,528
30	364.000	Poles, Towers, & Fixtures - DP	\$235,823,147	P-30	\$0	\$235,823,147	53.5026%	\$0	\$126,171,515
31	365.000	Overhead Conductors & Devices - DP	\$194,509,563	P-31	\$0	\$194,509,563	54.6531%	\$0	\$106,305,506
32	366.000	Underground Conduit - DP	\$178,694,152	P-32	\$0	\$178,694,152	54.3422%	\$0	\$97,106,333
33	367.000	Underground Conductors & Devices - DP	\$365,521,506	P-33	\$0	\$365,521,506	49.4087%	\$0	\$180,598,424
34	368.000	Line Transformers - DP	\$230,824,794	P-34	\$0	\$230,824,794	58.2913%	\$0	\$134,550,773
35	369.000	Services- DP	\$84,483,960	P-35	\$0	\$84,483,960	51.4112%	\$0	\$43,434,218
36	370.000	Meters - DP	\$86,089,730	P-36	\$0	\$86,089,730	54.9103%	\$0	\$47,272,129
37	371.000	Meter Installations - DP	\$10,680,898	P-37	\$0	\$10,680,898	71.7616%	\$0	\$7,664,783
38	373.000	Street Lighting and Signal Systems - DP	\$36,898,571	P-38	\$0	\$36,898,571	22.8188%	\$0	\$8,374,100
39		Distribution-Salvage and removal: Retirements not classified	\$0	P-39	\$0	\$0	53.3521%	\$0	\$0
40		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$1,614,720,142</b>		<b>\$0</b>	<b>\$1,614,720,142</b>		<b>\$0</b>	<b>\$861,486,576</b>
41		<b>GENERAL PLANT</b>							
42	389.000	Land and Land Rights - GP	\$2,303,493	P-42	\$0	\$2,303,493	54.3543%	\$0	\$1,252,047
43	390.000	Structures & Improvements - GP	\$55,062,439	P-43	\$0	\$55,062,439	54.3543%	\$0	\$29,928,803
44	390.010	Struct & Imprv Leasehold (Bonfil)	\$88,945	P-44	\$0	\$88,945	54.3543%	\$0	\$48,345
45	390.020	Struct & Imprv - Leasehold (1201 Wal)	\$1,714,392	P-45	\$0	\$1,714,392	54.3543%	\$0	\$931,846
46	390.030	Struct & Imprv - Leasehold (801 Char)	\$2,432,504	P-46	\$0	\$2,432,504	54.3543%	\$0	\$1,322,171
47	390.040	Struct & Imprv - Leasehold (Marshall)	\$123,334	P-47	\$0	\$123,334	54.3543%	\$0	\$67,037
48	391.000	Office Furniture & Equipment - GP	\$12,280,204	P-48	\$0	\$12,280,204	54.3543%	\$0	\$6,674,819
49	391.010	Off Furniture & Equip - Wolf Creek	\$3,128,675	P-49	\$0	\$3,128,675	54.3543%	\$0	\$1,700,569
50	391.020	Off Furniture & Equip - Computer	\$118,095	P-50	\$0	\$118,095	54.3543%	\$0	\$64,190
51	392.000	Transportation Equipment - GP	\$669,022	P-51	\$0	\$669,022	54.3543%	\$0	\$363,642
52	392.010	Trans Equip- Light Trucks	\$10,914,922	P-52	\$0	\$10,914,922	54.3543%	\$0	\$5,932,729
53	392.020	Trans Equip - Heavy Trucks	\$20,702,124	P-53	\$0	\$20,702,124	54.3543%	\$0	\$11,252,495
54	392.030	Trans Equip - Tractors	\$685,141	P-54	\$0	\$685,141	54.3543%	\$0	\$372,404
55	392.040	Trans Equip - Trailers	\$1,476,184	P-55	\$0	\$1,476,184	54.3543%	\$0	\$802,369
56	393.000	Stores Equipment - GP	\$665,341	P-56	\$0	\$665,341	54.3543%	\$0	\$361,641
57	394.000	Tools, Shop, & Garage Equipment- GP	\$3,684,577	P-57	\$0	\$3,684,577	54.3543%	\$0	\$2,002,726
58	395.000	Laboratory Equipment	\$5,197,482	P-58	\$0	\$5,197,482	54.3543%	\$0	\$2,825,055
59	396.000	Power Operated Equipment - GP	\$14,183,565	P-59	\$0	\$14,183,565	54.3543%	\$0	\$7,709,377
60	397.000	Communication Equipment - GP	\$96,078,089	P-60	\$0	\$96,078,089	54.3543%	\$0	\$52,222,573
61	397.010	Communications Equip - Wolf Creek	\$143,390	P-61	\$0	\$143,390	54.3543%	\$0	\$77,939
62	397.020	Comm Equip - WifCrk Mo Grs Up	\$9,280	P-62	\$0	\$9,280	100.0000%	\$0	\$9,280
63	398.000	Miscellaneous Equipment - GP	\$293,521	P-63	\$0	\$293,521	54.3543%	\$0	\$159,541
64	399.000	ER-95- 3.5 Million Amort	\$0	P-64	\$0	\$0	100.0000%	\$0	\$0
65	399.100	Reg Plant Addl Amort	\$0	P-65	\$0	\$0	100.0000%	\$0	\$0
66		General Plant-Salvage and removal: Retirements not classified	\$0	P-66	\$0	\$0	54.3543%	\$0	\$0
67		<b>TOTAL GENERAL PLANT</b>	<b>\$231,954,719</b>		<b>\$0</b>	<b>\$231,954,719</b>		<b>\$0</b>	<b>\$126,081,598</b>

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**Plant In Service**

Number (Optional)	Plant Account Description	Plant	Number	Adjustment	Adjusted Plant	Percentage Allocation	Adjustment	Monthly Contribution
68	INCENTIVE COMPENSATION CAPITALIZATION							
69	ICC Adjustment							
70	TOTAL INCENTIVE COMPENSATION CAPITALIZATION		P-69			0.0000%		
	TOTAL PLANT IN SERVICE							

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**Adjustments to Plant in Service**

A Plant Number	E Plant In Service/Adjustment Description	C Account Number	D Adjustment Amount	E Total Adjustment Amount	E Jurisdictional Adjustments	C Total Jurisdictional Adjustments
<b>Total Plant Adjustments</b>				\$0	\$0	

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**Depreciation Expense**

Line Number	Account Number	Plant Account Description	MC Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
1		<b>INTANGIBLE PLANT</b>			
2	301.000	Organization	\$39,247	0.0000%	\$0
3	302.000	Franchises and Consents	\$12,471	0.00%	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$0	0.00%	\$0
5	303.020	Misc Intangible Plt - 5yr Software	\$31,873,766	0.00%	\$0
6	303.020	Misc Intang Plt - RTO Software	\$30,052,315	0.00%	\$0
7	303.030	Misc Intangible Plt - 10 yr Software	\$4,674	0.00%	\$0
8	303.050	Misc Intang Plt - WC 5yr Software	\$4,730,299	0.00%	\$0
9	303.070	Misc Intg Plt-Srct (Like 312)	\$0	0.00%	\$0
10		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$66,712,772</b>		<b>\$0</b>
11		<b>PRODUCTION PLANT</b>			
12		<b>STEAM PRODUCTION</b>			
13		<b>PRODUCTION-STM-HAWTHORN UNIT 5</b>			
14	310.000	Land & Land Rights	\$434,882	0.0000%	\$0
15	311.000	Structures & Improvements	\$13,554,554	3.3100%	\$448,656
16	311.020	Structures - H 5 Rebuild	\$4,806,974	0.8200%	\$39,417
17	312.000	Boiler Plant Equipment	\$29,801,912	3.6300%	\$1,081,809
18	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$5,372,937	3.6300%	\$195,038
19	312.020	Boiler AQC Equip - Electric	\$131,881	3.6300%	\$4,787
20	312.030	Boiler Plant - H5 Rebuild	\$124,485,582	0.9000%	\$1,120,370
21	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0	0.0000%	\$0
22	314.000	Turbogenerator Units	\$40,100,737	3.1300%	\$1,255,153
23	315.000	Accessory Electric Equipment	\$3,174,854	3.2300%	\$102,548
24	315.010	Accessory Equip - H5 Rebuild	\$21,230,430	0.8000%	\$169,843
25	315.010	Access. Elect. Equip. - Hawthorn 5	\$0	0.0000%	\$0
26	316.000	Misc. Power Plant Equipment	\$4,314,626	3.5000%	\$151,012
27	316.010	Misc. Equip - H5 Rebuild	\$1,241,858	0.8700%	\$10,804
28		<b>TOTAL PRODUCTION-STM-HAWTHORN UNIT 5</b>	<b>\$248,651,227</b>		<b>\$4,579,437</b>
29		<b>PRODUCTION-STM-IATAN I</b>			
30	446.000	Land	\$2,000,433	0.0000%	\$0
31	311.000	Structures & Improvement	\$11,206,388	3.3100%	\$370,931
32	312.000	Boiler Plant Equip - Equipment	\$90,355,807	3.6300%	\$3,279,916
33	312.010	Stm Pr-Boiler-Unit Train-Elect	\$953,671	3.6300%	\$34,618
34	314.000	Turbogenerators - Electric	\$23,751,476	3.1300%	\$743,421
35	315.000	Accessory Equipment - Electric	\$15,102,781	3.2300%	\$487,820
36	316.000	Misc Plant Equipment - Electric	\$2,530,556	3.5000%	\$88,569
37		<b>TOTAL PRODUCTION-STM-IATAN I</b>	<b>\$145,901,112</b>		<b>\$5,005,275</b>
38		<b>PRODUCTION-STM-LACYGNE 1 &amp; 2</b>			
39	310.000	Land- Lacygne	\$1,447,714	0.0000%	\$0

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**Depreciation Expense**

A Line Number	B Account Number	C Plant/Account Description	D MO Adjusted Jurisdictional	E Depreciation Rate	F Depreciation Expense
40	311.000	Structures & Equipment - Lacygne	\$12,658,454	3.3100%	\$418,995
41	312.000	Boiler Plant Equipment - Electric- Lacygne	\$127,144,986	3.6300%	\$4,615,363
42	312.010	Boiler Plt - Unit Train Electric - Lacygne	\$315,503	3.6300%	\$11,453
43	312.002	Boiler Plant AQC Equipment - Elect - Lacygne	\$18,164,054	3.6300%	\$659,355
44	314.000	Turbogenerator Plant - Electric - Lacygne	\$30,065,496	3.1300%	\$941,050
45	315.000	Accessory Equipment - Electric - Lacygne	\$14,680,185	3.2300%	\$474,170
46	315.200	Accessory Equipment - Equipment- Lacygne	\$7,714	3.2300%	\$249
47	316.000	Misc Plant Equipment- Electric- Lacygne	\$2,769,676	3.5000%	\$96,939
48		<b>TOTAL PRODUCTION-STM-LACYGNE 1 &amp; 2</b>	<b>\$207,253,782</b>		<b>\$7,217,574</b>
49		<b>PRODUCTION STM-MONTROSE 1, 2 &amp; 3</b>			
50	310.000	Land- Montrose	\$757,866	0.0000%	\$0
51	311.000	Structures - Electric - Montrose	\$8,039,588	3.3100%	\$266,110
52	312.000	Boiler Plant Equipment - Equipment- Montrose	\$63,761,567	3.6300%	\$2,314,545
53	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$4,805,143	3.6300%	\$174,427
54	314.000	Turbogenerators- Electric- Montrose	\$22,212,437	3.1300%	\$695,249
55	315.000	Accessory Equipment- Electric - Montrose	\$9,815,559	3.2300%	\$317,043
56	316.000	Misc. Plant Equipment- Electric- Montrose	\$2,377,040	3.5000%	\$83,196
57		<b>TOTAL PRODUCTION STM-MONTROSE 1, 2 &amp; 3</b>	<b>\$111,769,200</b>		<b>\$3,850,570</b>
58		<b>PRODUCTION- HAWTHORN 6 COMBINED CYCL</b>			
59	311.000	Structures - H6	\$0	3.3100%	\$0
60	315.000	Accessory Equip- H6	\$0	3.2300%	\$0
61	341.000	Other Prod - Structures H6	\$82,985	4.1200%	\$3,419
62	342.000	Other Prod- Fuel Holders	\$575,576	4.1200%	\$23,714
63	344.000	Other Production - Generators H6	\$23,085,486	4.1200%	\$951,122
64	345.000	Other Prod - Accessory Equip - H6	\$738,854	4.1200%	\$30,441
65		<b>TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL</b>	<b>\$24,482,901</b>		<b>\$1,008,696</b>
66		<b>PRODUCTION - HAWTHORN 9 COMBINED CYCL</b>			

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**Kansas City Power Light**  
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**Depreciation Expense**

Line Number	Account Number	Plant Account Description	MC Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
67	311.000	Structures and Improvements - H9	\$1,175,522	4.1200%	\$48,432
68	312.000	Boiler Plant Equip - H9	\$22,351,425	3.6300%	\$811,357
69	314.000	Turbogenerators - H9	\$8,537,279	3.1300%	\$267,217
70	315.000	Accessory Equipment - H9	\$6,608,921	3.2300%	\$213,468
71	316.000	Misc. Pwr Plt Equip - H9	\$95,181	3.5000%	\$3,331
72		<b>TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL</b>	<b>\$38,768,328</b>		<b>\$1,343,805</b>
73		<b>PRODUCTION - NORTHEAST STATION</b>			
74	311.000	Steam Prod - Structures - Elect - NE	\$0	3.3100%	\$0
75	315.000	Accessory Equip - NE	\$44,032	3.2300%	\$1,422
76	316.000	Misc. Plant Equip - NE	\$9,134	3.5000%	\$320
77	340.000	Other Production - Land NE	\$73,559	0.0000%	\$0
78	342.000	Other Prod - Fuel Holders NE	\$691,381	4.1200%	\$28,485
79	344.000	Other Prod - Generators NE	\$20,599,626	4.1200%	\$848,705
80	345.000	Other Prod - Accessory Equip - NE	\$2,803,061	4.1200%	\$115,486
81		<b>TOTAL PRODUCTION - NORTHEAST STATION</b>	<b>\$24,220,793</b>		<b>\$994,418</b>
82		<b>OTHER PROD HAWTHRON UNITS 7 &amp; 8</b>			
83	311.000	Structures - H7&8	\$0	3.3100%	\$0
84	341.000	Other Prod - Structures - H7&8	\$411,248	4.1200%	\$16,943
85	342.000	Other Prod - Fuel Holders H7&8	\$1,850,846	4.1200%	\$76,255
86	344.000	Other Prod - Generators - H7&8	\$25,020,651	4.1200%	\$1,030,851
87	345.000	Other Prod - Access Equip - H7&8	\$1,128,454	4.1200%	\$46,492
88		<b>TOTAL OTHER PROD HAWTHRON UNITS 7 &amp; 8</b>	<b>\$28,411,199</b>		<b>\$1,170,541</b>
89		<b>PROD OTHER - WEST GARDNER 1, 2, 3 &amp; 4</b>			
90	316.000	Misc Plant Equip - Electric W. Gardner	\$277	3.5000%	\$10
91	340.000	Other Prod - Land - W. Gardner	\$95,800	0.0000%	\$0
92	340.010	Other Prod- Landrights & Easements	\$50,244	0.0000%	\$0
93	341.000	Other Prod - Structures WG	\$1,125,679	4.1200%	\$46,378
94	342.000	Other Prod - Fuel Holders WG	\$1,696,087	4.1200%	\$69,879
95	344.000	Other Prod - Generators WG	\$58,909,516	4.1200%	\$2,427,072
96	345.000	Other Prod - Access Equip - WG	\$2,284,197	4.1200%	\$94,109
97		<b>TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 &amp; 4</b>	<b>\$64,161,800</b>		<b>\$2,637,448</b>
98		<b>PROD OTHER - MIAMI/OSAWATOMIE 1</b>			
99	311.000	Stm Production - Structures	\$0	3.3100%	\$0
100	340.000	Other Production - Land M/Os	\$374,151	0.0000%	\$0
101	341.000	Other Production - Structures M/Os	\$818,021	4.1200%	\$33,702
102	342.000	Other Prod - Fuel Holders M/Os	\$1,073,387	4.1200%	\$44,224
103	344.000	Other Prod - Generators M/Os	\$14,114,001	4.1200%	\$581,497

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**Depreciation Expense**

Line Number	A Account Number	B Plant Account Description	C MO Adjusted Jurisdictional	D Depreciation Rate	E Depreciation Expense
104	345.000	Other Prod - Accessory Equip - M/Os	\$599,520	4.1200%	\$24,700
105		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$16,979,080		\$684,123
106		TOTAL STEAM PRODUCTION	\$910,599,422		\$28,491,887
107		NUCLEAR PRODUCTION			
108		PROD PLT- NUCLEAR - WOLF CREEK			
109	320.000	Land & Land Rights - WC	\$1,837,821	0.0000%	\$0
110	321.000	Structures & Improvements - WC	\$215,703,173	1.5500%	\$3,343,399
111	321.010	Structures MO Gr Up AFC Ele	\$19,168,175	1.5500%	\$297,107
112	322.000	Reactor Plant Equipment	\$355,289,656	1.7300%	\$6,146,511
113	322.010	Reactor - MO Gr Up AFDC	\$48,540,326	1.7300%	\$839,748
114	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$0	0.0000%	\$0
115	323.000	Turbogenerator Units - WC	\$89,696,121	1.9600%	\$1,758,044
116	323.010	Turbogenerator MO GR Up AFDC	\$5,851,464	1.9600%	\$114,689
117	324.000	Accessory Electric Equipment - WC	\$68,223,860	1.7300%	\$1,180,273
118	324.010	Accessory Equip - MO Gr Up AFDC	\$5,978,078	1.7300%	\$103,421
119	325.000	Miscellaneous Power Plant Equipment	\$38,146,578	2.3600%	\$900,259
120	325.010	Miscl. Plt Equip - MO Gr Up AFDC	\$1,130,978	2.3600%	\$26,691
121	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$8,341,673	1.7300%	-\$144,311
122	328.010	MPSC Disallow - Mo Basis	-\$72,355,494	1.7300%	-\$1,251,750
123	328.050	Nucl PR-KS Dosa;-Pre 1988 res	\$0	0.0000%	\$0
124		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$768,869,063		\$13,314,081
125		TOTAL NUCLEAR PRODUCTION	\$768,869,063		\$13,314,081
126		HYDRAULIC PRODUCTION			
127		TOTAL HYDRAULIC PRODUCTION	\$0		\$0
128		OTHER PRODUCTION			
129		PRODUCTION PLANT - WIND GENERATION			
130	341.020	Oth Prod - Struct - Elect Wind	\$1,856,431	5.0000%	\$92,822
131	344.020	Oth Prod - Generators - Elect Wind	\$75,750,606	5.0000%	\$3,787,530
132	345.020	Oth Prod-Accessory Equip-Wind	\$69,127	5.0000%	\$3,456
133		TOTAL PRODUCTION PLANT - WIND GENERATION	\$77,676,164		\$3,883,808
134		PRODUCTION NON-UNIT FACILITIES			
135	310.000	Land & Land Rights - Non	\$80,212	0.0000%	\$0
136	311.000	Structures Blk Oil NE	\$598,760	3.3100%	\$19,819

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**Depreciation Expense**

Line Number	Account Number	Plant Account Description	Mo Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
137	312.000	Boiler Pit Equip Blk Oil NE	\$328,754	3.6300%	\$11,934
138	315.000	Access Equip Blk Oil NE	\$13,439	3.2300%	\$434
139	316.000	Misc. Equip Blk Oil NE	\$78,002	3.5000%	\$2,730
140	311.010	Structures Leasehold Improv	\$132,059	0.0000%	\$0
141	312.000	Boiler Plant Equip - Bldg	\$11,315	3.6300%	\$411
142	315.000	Access Equip Bldg	\$10,557	3.2300%	\$341
143	316.000	Misc. Pwr Pit Bldg	\$1,441,572	3.5000%	\$50,455
144	341.020	Other Prod-Structure-Elect-Wind	\$0	5.0000%	\$0
145	311.000	Structures Elect Equip - Non	\$14,730	3.3100%	\$488
146	316.000	Misc. Pwr Pit Equip- Equip	\$868,905	3.5000%	\$30,412
147		Production-Salvage & Removal	\$0	0.0000%	\$0
		Retirements not classified			
148		<b>TOTAL PRODUCTION NON-UNIT FACILITIES</b>	<b>\$3,578,305</b>		<b>\$117,024</b>
1		<b>TOTAL OTHER PRODUCTION</b>	<b>\$81,254,469</b>		<b>\$4,000,832</b>
1		<b>TOTAL PRODUCTION PLANT</b>	<b>\$1,760,722,954</b>		<b>\$45,806,800</b>
2		<b>TRANSMISSION PLANT</b>			
3	350.000	Land - TP	\$853,950	0.0000%	\$0
4	350.010	Land Rights - TP	\$12,462,622	0.0000%	\$0
5	350.020	Land Rights- TP- Wolf Creek	\$191	0.0000%	\$0
6	352.000	Structures & Improvements - TP	\$2,414,527	1.36%	\$32,838
7	352.010	Structures & Improvements - TP - Wolf Creek	\$134,931	1.36%	\$1,835
8	352.020	Structures & Improvements-WlfCrk-Mo Gr Up	\$15,694	1.36%	\$213
9	353.000	Station Equipment - TP	\$79,922,762	2.24%	\$1,790,270
10	353.010	Station Equip - Wolf Creek -TP	\$5,237,597	2.24%	\$117,322
11	353.020	Stat Equip- WlfCrk Mo Gr Up	\$558,231	2.24%	\$12,504
12	353.030	Station Equip - Communications	\$5,054,657	2.50%	\$126,366
13	354.000	Towers and Fixtures - TP	\$2,170,795	2.00%	\$43,416
14	355.000	Poles and Fixtures - TP	\$54,808,674	3.59%	\$1,967,631
15	355.010	Poles & Fixtures - Wolf Creek	\$31,382	3.59%	\$1,127
16	355.020	Poles & Fixtures - WlfCrk Mo Gr Up	\$3,506	3.59%	\$126
17	356.000	Overhead Conductors & Devices - TP	\$48,628,670	3.10%	\$1,507,489
18	356.010	Ovrhd Cond & Dev- Wolf Creek	\$21,234	3.10%	\$658
19	356.020	Ovehd Cond-Dev-Wlf Crk- Mo Gr Up	\$2,552	3.10%	\$79
20	357.000	Underground Conduit	\$1,659,351	1.32%	\$21,903
21	358.000	Underground Conductors & Devices	\$1,520,598	2.55%	\$38,775
22		Transmission-Salvage & Removal :	\$0	0.00%	\$0
		Retirements not classified			
23		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$215,501,924</b>		<b>\$5,662,552</b>
24		<b>DISTRIBUTION PLANT</b>			



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**Depreciation Expense**

Line Number	Account Number	Plant Account Description	Mo Adjusted Unconditional	Depreciation Rate	Depreciation Expense
25	360.000	Land - DP	\$3,618,941	0.00%	\$0
26	360.010	Land Rights -DP	\$9,570,521	0.00%	\$0
27	361.000	Structures & Improvements - DP	\$5,287,282	2.96%	\$156,504
28	362.000	Station Equipment - DP	\$89,446,523	2.00%	\$1,788,930
29	362.030	Station Equip - Commnications	\$2,084,528	2.50%	\$52,113
30	364.000	Poles, Towers, & Fixtures - DP	\$126,171,515	4.09%	\$5,160,415
31	365.000	Overhead Conductors & Devices - DP	\$106,305,506	2.02%	\$2,147,371
32	366.000	Underground Conduit - DP	\$97,106,333	1.33%	\$1,291,514
33	367.000	Underground Conductors & Devices - DP	\$180,599,424	1.23%	\$2,221,373
34	368.000	Line Transformers - DP	\$134,550,773	3.10%	\$4,171,074
35	369.000	Services- DP	\$43,434,218	3.14%	\$1,363,834
36	370.000	Meters - DP	\$47,272,129	4.31%	\$2,037,429
37	371.000	Meter Installations - DP	\$7,664,783	9.51%	\$728,921
38	373.000	Street Lighting and Signal Systems - DP	\$8,374,100	3.69%	\$309,004
39		Distribution-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
40		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$861,486,576</b>		<b>\$21,428,482</b>
41		<b>GENERAL PLANT</b>			
42	389.000	Land and Land Rights - GP	\$1,252,047	0.00%	\$0
43	390.000	Structures & Improvements - GP	\$29,928,803	2.54%	\$760,192
44	390.010	Struct & Imprv Leasehold (Bonfil)	\$48,345	0.00%	\$0
45	390.020	Struct & Imprv - Leasehold (1201 Wal)	\$931,846	0.00%	\$0
46	390.030	Struct & Imprv - Leasehold (801 Char)	\$1,322,171	0.00%	\$0
47	390.040	Struct & Imprv - Leasehold (Marshall)	\$67,037	0.00%	\$0
48	391.000	Office Furniture & Equipment - GP	\$6,674,819	5.40%	\$360,440
49	391.010	Off Furniture & Equip - Wolf Creek	\$1,700,569	5.40%	\$91,831
50	391.020	Off Furniture & Equip - Computer	\$64,190	5.40%	\$3,466
51	392.000	Transportation Equipment - GP	\$363,642	5.43%	\$19,746
52	392.010	Trans Equip- Light Trucks	\$5,932,729	5.43%	\$322,147
53	392.020	Trans Equip - Heavy Trucks	\$11,252,495	5.43%	\$611,010
54	392.030	Trans Equip - Tractors	\$372,404	5.43%	\$20,222
55	392.040	Trans Equip - Trailers	\$802,369	5.43%	\$43,569
56	393.000	Stores Equipment - GP	\$361,641	3.58%	\$12,947
57	394.000	Tools, Shop, & Garage Equipment- GP	\$2,002,726	2.61%	\$52,271
58	395.000	Laboratory Equipment	\$2,825,055	3.37%	\$95,204
59	396.000	Power Operated Equipment - GP	\$7,709,377	5.55%	\$427,870
60	397.000	Communication Equipment - GP	\$52,222,573	2.50%	\$1,305,564
61	397.010	Communications Equip - Wolf Creek	\$77,939	2.50%	\$1,948
62	397.020	Comm Equip - WlfCrk Mo Grs Up	\$9,280	2.50%	\$232
63	398.000	Miscellaneous Equipment - GP	\$159,541	3.16%	\$5,041
64	399.000	ER-95- 3.5 Million Amort	\$0	0.00%	\$0
65	399.100	Reg Plant Addl Amort	\$0	0.00%	\$0
66		General Plant-Salvage and removal: Retirements not classified	\$0	0.00%	\$0
67		<b>TOTAL GENERAL PLANT</b>	<b>\$126,081,598</b>		<b>\$4,133,700</b>

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**Kansas City Power Light**  
**Case No. ER-2009-0089**  
**Test Year 2007**  
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**Depreciation Expense**

Line Number	Account Number	Plant Account Description	MO Adjusted Jurisdictional	Depreciation Rate	Depreciation Expense
68		INCENTIVE COMPENSATION			
69		CAPITALIZATION			
70		ICC Adjustment	\$0	0.0000%	\$0
		TOTAL INCENTIVE COMPENSATION	\$0		\$0
		CAPITALIZATION			
<b>Total Depreciation:</b>			<b>\$3,030,505,824</b>		<b>\$77,061,534</b>

Kansas City Power Light  
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Accumulated Depreciation Reserve

Line Number	Account Number	Reserve Description	Original Cost	Adjusted Number	Adjustments	Accumulated Reserve	Unallocated Allocation	Unallocated Adjustments	MOA Allocation
1		<b>INTANGIBLE PLANT</b>							
2	301.000	Organization	\$0	R-2	\$0	\$0	55.0000%	\$0	\$0
3	302.000	Franchises and Consents	\$0	R-3	\$0	\$0	55.0000%	\$0	\$0
4	303.010	Miscellaneous Intangibles (Like 353)	\$0	R-4	\$0	\$0	55.0000%	\$0	\$0
5	303.020	Misc Intangible Pit - 5yr Software	\$37,936,667	R-5	\$0	\$37,936,667	55.0000%	\$0	\$20,865,112
6	303.020	Misc Intang Pit - RTO Software	\$137	R-6	\$0	\$137	55.0000%	\$0	\$75
7	303.030	Misc Intangible Pit - 10 yr Software	\$45,863,249	R-7	\$0	\$45,863,249	55.0000%	\$0	\$25,224,787
8	303.050	Misc Intang Pit - WC 5yr Software	\$8,035,775	R-8	\$0	\$8,035,775	55.0000%	\$0	\$4,419,676
9	303.070	Misc Intg Pit-Srct (Like 312)	\$0	R-9	\$0	\$0	55.0000%	\$0	\$0
10		<b>TOTAL PLANT INTANGIBLE</b>	<b>\$91,835,728</b>		<b>\$0</b>	<b>\$91,835,728</b>		<b>\$0</b>	<b>\$50,509,650</b>
11		<b>PRODUCTION PLANT</b>							
12		<b>STEAM PRODUCTION</b>							
13		<b>PRODUCTION-STM-HAWTHORN UNIT 5</b>							
14	310.000	Land & Land Rights	\$0	R-14	\$0	\$0	53.8700%	\$0	\$0
15	311.000	Structures & Improvements	\$9,283,296	R-15	\$0	\$9,283,296	53.8700%	\$0	\$5,000,912
16	311.020	Structures - H 5 Rebuild	\$7,828,853	R-16	\$0	\$7,828,853	53.8700%	\$0	\$4,217,403
17	312.000	Boiler Plant Equipment	-\$12,851,534	R-17	\$0	-\$12,851,534	53.8700%	\$0	-\$6,923,121
18	312.010	Stm Pr-Boiler-Unit Train-Elect-Hawthorn	\$734,835	R-18	\$0	\$734,835	53.8700%	\$0	\$395,856
19	312.020	Boiler AQC Equip - Electric	\$36,136	R-19	\$0	\$36,136	53.8700%	\$0	\$19,466
20	312.030	Boiler Plant - H5 Rebuild	\$195,553,822	R-20	\$0	\$195,553,822	53.8700%	\$0	\$105,344,844
21	312.030	Boiler Plant - Hawthorn 5 Rebuild	\$0	R-21	\$2,800,000	\$2,800,000	53.8700%	\$0	\$1,508,360
22	314.000	Turbogenerator Units	\$22,640,523	R-22	\$0	\$22,640,523	53.8700%	\$0	\$12,198,450
23	315.000	Accessory Electric Equipment	-\$4,422,288	R-23	\$0	-\$4,422,288	53.8700%	\$0	-\$2,382,287
24	315.010	Accessory Equip - H5 Rebuild	\$33,075,500	R-24	\$0	\$33,075,500	53.8700%	\$0	\$17,817,772
25	315.010	Access. Elect. Equip. - Hawthorn 5	\$0	R-25	\$6,465,985	\$6,465,985	53.8700%	\$0	\$3,483,226
26	316.000	Misc. Power Plant Equipment	\$3,852,081	R-26	\$0	\$3,852,081	53.8700%	\$0	\$2,075,116
27	316.010	Misc. Equip - H5 Rebuild	\$1,951,018	R-27	\$0	\$1,951,018	53.8700%	\$0	\$1,051,013
28		<b>TOTAL PRODUCTION-STM-HAWTHORN UNIT 5</b>	<b>\$257,682,242</b>		<b>\$9,265,985</b>	<b>\$266,948,227</b>		<b>\$0</b>	<b>\$143,805,010</b>
29		<b>PRODUCTION-STM-IATAN I</b>							
30	446.000	Land	\$0	R-30	\$0	\$0	53.8700%	\$0	\$0
31	311.000	Structures & Improvement	\$14,102,227	R-31	\$0	\$14,102,227	53.8700%	\$0	\$7,596,870
32	312.000	Boiler Plant Equip - Equipment	\$135,488,557	R-32	\$0	\$135,488,557	53.8700%	\$0	\$72,987,686
33	312.010	Stm Pr-Boiler-Unit Train-Elect	\$130,430	R-33	\$0	\$130,430	53.8700%	\$0	\$70,263
34	314.000	Turbogenerators - Electric	\$31,061,172	R-34	\$0	\$31,061,172	53.8700%	\$0	\$16,732,653
35	315.000	Accessory Equipment - Electric	\$12,536,859	R-35	\$0	\$12,536,859	53.8700%	\$0	\$6,753,806
36	316.000	Misc Plant Equipment - Electric	\$2,674,880	R-36	\$0	\$2,674,880	53.8700%	\$0	\$1,440,958
37		<b>TOTAL PRODUCTION-STM-IATAN I</b>	<b>\$195,994,125</b>		<b>\$0</b>	<b>\$195,994,125</b>		<b>\$0</b>	<b>\$105,582,036</b>
38		<b>PRODUCTION-STM-LACYGNE 1 &amp; 2</b>							
39	310.000	Land- Lacygne	\$0	R-39	\$0	\$0	53.8700%	\$0	\$0
40	311.000	Structures & Equipment - Lacygne	\$13,743,047	R-40	\$0	\$13,743,047	53.8700%	\$0	\$7,403,379
41	312.000	Boiler Plant Equipment - Electric-Lacygne	\$142,883,601	R-41	\$0	\$142,883,601	53.8700%	\$0	\$76,971,396
42	312.010	Boiler Pit - Unit Train Electric - Lacygne	\$126,061	R-42	\$0	\$126,061	53.8700%	\$0	\$67,909
43	312.002	Boiler Plant AQC Equipment - Elect - Lacygne	\$43,079,129	R-43	\$0	\$43,079,129	53.8700%	\$0	\$23,206,727
44	314.000	Turbogenerator Plant - Electric - Lacygne	\$29,830,210	R-44	\$0	\$29,830,210	53.8700%	\$0	\$16,069,534
45	315.000	Accessory Equipment - Electric - Lacygne	\$14,043,431	R-45	\$0	\$14,043,431	53.8700%	\$0	\$7,565,196
46	315.200	Accessory Equipment - Equipment-Lacygne	\$2,856	R-46	\$0	\$2,856	53.8700%	\$0	\$1,539
47	316.000	Misc Plant Equipment- Electric- Lacygne	\$2,623,334	R-47	\$0	\$2,623,334	53.8700%	\$0	\$1,413,190
48		<b>TOTAL PRODUCTION-STM-LACYGNE 1 &amp; 2</b>	<b>\$246,331,669</b>		<b>\$0</b>	<b>\$246,331,669</b>		<b>\$0</b>	<b>\$132,698,870</b>
49		<b>PRODUCTION STM-MONTROSE 1, 2 &amp; 3</b>							
50	310.000	Land- Montrose	\$0	R-50	\$0	\$0	53.8700%	\$0	\$0
51	311.000	Structures - Electric - Montrose	\$7,630,047	R-51	\$0	\$7,630,047	53.8700%	\$0	\$4,110,306
52	312.000	Boiler Plant Equipment - Equipment-Montrose	\$69,473,264	R-52	\$0	\$69,473,264	53.8700%	\$0	\$37,425,247

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Line No.	Amount	Depreciation Reserve Values	Reserve	Rate	Adjustments	Reserve	Percentage	Adjustment	Percentage	Adjusted
53	312.010	Stm Pr-Boiler-Unit Train- Elect- Montrose	\$657,180	R-53	\$0	\$657,180	53.8700%	\$0		\$354,023
54	314.000	Turbogenerators- Electric- Montrose	\$20,391,312	R-54	\$0	\$20,391,312	53.8700%	\$0		\$10,984,800
55	315.000	Accessory Equipment- Electric - Montrose	\$7,584,124	R-55	\$0	\$7,584,124	53.8700%	\$0		\$4,085,568
56	316.000	Misc. Plant Equipment- Electric- Montrose	\$1,899,919	R-56	\$0	\$1,899,919	53.8700%	\$0		\$1,023,486
57		TOTAL PRODUCTION STM-MONTROSE 1, 2 & 3	\$107,635,846		\$0	\$107,635,846		\$0		\$57,983,430
58		PRODUCTION- HAWTHORN 6 COMBINED CYCL								
59	311.000	Structures - H6	\$0	R-59	\$0	\$0	53.8700%	\$0		\$0
60	315.000	Accessory Equip- H6	\$0	R-60	\$0	\$0	53.8700%	\$0		\$0
61	341.000	Other Prod - Structures H6	\$42,379	R-61	\$0	\$42,379	53.8700%	\$0		\$22,830
62	342.000	Other Prod- Fuel Holders	\$313,491	R-62	\$0	\$313,491	53.8700%	\$0		\$168,878
63	344.000	Other Production - Generators H6	\$8,978,195	R-63	\$0	\$8,978,195	53.8700%	\$0		\$4,836,554
64	345.000	Other Prod - Accessory Equip - H6	\$461,891	R-64	\$0	\$461,891	53.8700%	\$0		\$248,821
65		TOTAL PRODUCTION- HAWTHORN 6 COMBINED CYCL	\$9,795,956		\$0	\$9,795,956		\$0		\$5,277,083
66		PRODUCTION - HAWTHORN 9 COMBINED CYCL								
67	311.000	Structures and Improvements - H9	\$507,377	R-67	\$0	\$507,377	53.8700%	\$0		\$273,324
68	312.000	Boiler Plant Equip - H9	\$16,190,106	R-68	\$0	\$16,190,106	53.8700%	\$0		\$8,721,610
69	314.000	Turbogenerators - H9	\$4,468,885	R-69	\$0	\$4,468,885	53.8700%	\$0		\$2,407,388
70	315.000	Accessory Equipment - H9	\$3,104,881	R-70	\$0	\$3,104,881	53.8700%	\$0		\$1,672,599
71	316.000	Misc. Pwr Pit Equip - H9	\$43,712	R-71	\$0	\$43,712	53.8700%	\$0		\$23,548
72		TOTAL PRODUCTION - HAWTHORN 9 COMBINED CYCL	\$24,314,961		\$0	\$24,314,961		\$0		\$13,098,469
73		PRODUCTION - NORTHEAST STATION								
74	311.000	Steam Prod - Structures - Elect - NE	\$0	R-74	\$0	\$0	53.8700%	\$0		\$0
75	315.000	Accessory Equip - NE	\$3,490	R-75	\$0	\$3,490	53.8700%	\$0		\$1,880
76	316.000	Misc. Plant Equip - NE	\$3,568	R-76	\$0	\$3,568	53.8700%	\$0		\$1,922
77	340.000	Other Production - Land NE	\$0	R-77	\$0	\$0	53.8700%	\$0		\$0
78	342.000	Other Prod - Fuel Holders NE	\$1,135,632	R-78	\$0	\$1,135,632	53.8700%	\$0		\$611,765
79	344.000	Other Prod - Generators NE	\$36,677,027	R-79	\$0	\$36,677,027	53.8700%	\$0		\$19,219,214
80	345.000	Other Prod - Accessory Equip - NE	\$5,858,346	R-80	\$0	\$5,858,346	53.8700%	\$0		\$3,155,891
81		TOTAL PRODUCTION - NORTHEAST STATION	\$42,678,063		\$0	\$42,678,063		\$0		\$22,990,672
82		OTHER PROD HAWTHORN UNITS 7 & 8								
83	311.000	Structures - H7&8	\$0	R-83	\$0	\$0	53.8700%	\$0		\$0
84	341.000	Other Prod - Structures - H7&8	\$233,308	R-84	\$0	\$233,308	53.8700%	\$0		\$125,683
85	342.000	Other Prod - Fuel Holders H7&8	\$1,130,149	R-85	\$0	\$1,130,149	53.8700%	\$0		\$608,811
86	344.000	Other Prod - Generators - H7&8	\$15,350,331	R-86	\$0	\$15,350,331	53.8700%	\$0		\$8,269,223
87	345.000	Other Prod - Access Equip - H7&8	\$831,985	R-87	\$0	\$831,985	53.8700%	\$0		\$448,190
88		TOTAL OTHER PROD HAWTHORN UNITS 7 & 8	\$17,545,773		\$0	\$17,545,773		\$0		\$9,451,907
89		PROD OTHER - WEST GARDNER 1, 2, 3 & 4								
90	316.000	Misc. Plant Equip - Electric W. Gardner	\$27	R-90	\$0	\$27	53.8700%	\$0		\$15
91	340.000	Other Prod - Land - W. Gardner	\$0	R-91	\$0	\$0	53.8700%	\$0		\$0
92	340.010	Other Prod- Landrights & Easements	\$5,943	R-92	\$0	\$5,943	53.8700%	\$0		\$3,201
93	341.000	Other Prod - Structures WG	\$239,292	R-93	\$0	\$239,292	53.8700%	\$0		\$128,907
94	342.000	Other Prod - Fuel Holders WG	\$346,219	R-94	\$0	\$346,219	53.8700%	\$0		\$186,508
95	344.000	Other Prod - Generators WG	\$22,437,854	R-95	\$0	\$22,437,854	53.8700%	\$0		\$12,087,272
96	345.000	Other Prod - Access Equip - WG	\$468,705	R-96	\$0	\$468,705	53.8700%	\$0		\$252,491
97		TOTAL PROD OTHER - WEST GARDNER 1, 2, 3 & 4	\$23,498,040		\$0	\$23,498,040		\$0		\$12,658,394
98		PROD OTHER - MIAMI/OSAWATOMIE 1								
99	311.000	Stm Production - Structures	\$0	R-99	\$0	\$0	53.8700%	\$0		\$0
100	340.000	Other Production - Land M/Os	\$0	R-100	\$0	\$0	53.8700%	\$0		\$0
101	341.000	Other Production - Structures M/Os	\$173,341	R-101	\$0	\$173,341	53.8700%	\$0		\$93,379
102	342.000	Other Prod - Fuel Holders M/Os	\$228,582	R-102	\$0	\$228,582	53.8700%	\$0		\$123,137
103	344.000	Other Prod - Generators M/Os	\$3,567,339	R-103	\$0	\$3,567,339	53.8700%	\$0		\$1,921,726

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Line	Number	Depreciable Reserve Description	Reserve	Number	Adjustments	Accumulated Depreciation Reserve	Percentage Allocation	Adjustments	Accumulated Depreciation Reserve
104	345.000	Other Prod - Accessory Equip - M/Os	\$127,383	R-104	\$0	\$127,383	53.8700%	\$0	\$68,621
105		TOTAL PROD OTHER - MIAMI/OSAWATOMIE 1	\$4,096,645		\$0	\$4,096,645		\$0	\$2,206,963
106		TOTAL STEAM PRODUCTION	\$929,573,320		\$9,265,985	\$938,839,305		\$0	\$505,752,734
107		NUCLEAR PRODUCTION							
108		PROD PLT- NUCLEAR - WOLF CREEK							
109	320.000	Land & Land Rights - WC	\$0	R-109	\$0	\$0	53.8700%	\$0	\$0
110	321.000	Structures & Improvements - WC	\$223,344,254	R-110	\$0	\$223,344,254	53.8700%	\$0	\$120,315,550
111	321.010	Structures MO Gr Up AFC Ele	\$10,375,413	R-111	\$0	\$10,375,413	100.0000%	\$0	\$10,375,413
112	322.000	Reactor Plant Equipment	\$335,669,208	R-112	\$0	\$335,669,208	53.8700%	\$0	\$180,825,002
113	322.010	Reactor - MO Gr Up AFDC	\$26,827,036	R-113	\$0	\$26,827,036	100.0000%	\$0	\$26,827,036
114	322.020	MO Juris deprec 40 to 60 yr EO-05-0359	\$14,591,667	R-114	\$0	\$14,591,667	100.0000%	\$0	\$14,591,667
115	323.000	Turbogenerator Units - WC	\$106,660,609	R-115	\$0	\$106,660,609	53.8700%	\$0	\$57,458,070
116	323.010	Turbogenerator MO GR Up AFDC	\$5,020,820	R-116	\$0	\$5,020,820	100.0000%	\$0	\$5,020,820
117	324.000	Accessory Electric Equipment - WC	\$55,515,170	R-117	\$0	\$55,515,170	53.8700%	\$0	\$29,906,022
118	324.010	Accessory Equip - MO Gr Up AFDC	\$2,754,951	R-118	\$0	\$2,754,951	100.0000%	\$0	\$2,754,951
119	325.000	Miscellaneous Power Plant Equipment	\$17,325,972	R-119	\$0	\$17,325,972	53.8700%	\$0	\$9,333,501
120	325.010	Misc. Pit Equip - MO Gr Up AFDC	\$484,374	R-120	\$0	\$484,374	100.0000%	\$0	\$484,374
121	328.000	Disallow - MO Gr Up AFDC 100% MO	-\$4,661,607	R-121	\$0	-\$4,661,607	100.0000%	\$0	-\$4,661,607
122	328.010	MPSC Disallow - Mo Basis	-\$65,145,389	R-122	\$0	-\$65,145,389	53.8700%	\$0	-\$35,093,821
123	328.050	Nucl PR-KS Dosa;-Pre 1988 res	-\$10,086,006	R-123	\$0	-\$10,086,006	53.8700%	\$0	-\$5,433,331
124		TOTAL PROD PLT- NUCLEAR - WOLF CREEK	\$718,676,472		\$0	\$718,676,472		\$0	\$412,703,647
125		TOTAL NUCLEAR PRODUCTION	\$718,676,472		\$0	\$718,676,472		\$0	\$412,703,647
126		HYDRAULIC PRODUCTION							
127		TOTAL HYDRAULIC PRODUCTION	\$0		\$0	\$0		\$0	\$0
128		OTHER PRODUCTION							
129		PRODUCTION PLANT - WIND GENERATION							
130	341.020	Oth Prod - Struct - Elect Wind	\$313,644	R-130	\$0	\$313,644	53.8700%	\$0	\$168,960
131	344.020	Oth Prod - Generators - Elect Wind	\$14,992,885	R-131	\$0	\$14,992,885	53.8700%	\$0	\$8,076,667
132	345.020	Oth Prod-Accessory Equip-Wind	\$4,010	R-132	\$0	\$4,010	53.8700%	\$0	\$2,160
133		TOTAL PRODUCTION PLANT - WIND GENERATION	\$15,310,539		\$0	\$15,310,539		\$0	\$8,247,787
134		PRODUCTION NON-UNIT FACILITIES							
135	310.000	Land & Land Rights - Non	\$0	R-135	\$0	\$0	53.8700%	\$0	\$0
136	311.000	Structures Blk Oil NE	\$528,738	R-136	\$0	\$528,738	53.8700%	\$0	\$284,831
137	312.000	Boiler Pit Equip Blk Oil NE	\$483,117	R-137	\$0	\$483,117	53.8700%	\$0	\$260,255
138	315.000	Access Equip Blk Oil NE	\$13,670	R-138	\$0	\$13,670	53.8700%	\$0	\$7,364
139	316.000	Misc. Equip Blk Oil NE	\$68,444	R-139	\$0	\$68,444	53.8700%	\$0	\$36,871
140	311.010	Structures Leasehold Improv	\$180,326	R-140	\$0	\$180,326	53.8700%	\$0	\$97,142
141	312.000	Boiler Plant Equip - Bldg	\$8,364	R-141	\$0	\$8,364	53.8700%	\$0	\$4,506
142	315.000	Access Equip Bldg	\$3,376	R-142	\$0	\$3,376	53.8700%	\$0	\$1,819
143	316.000	Misc. Pwr Pit Bldg	\$790,296	R-143	\$0	\$790,296	53.8700%	\$0	\$425,732
144	341.020	Other Prod-Structure-Elect-Wind	\$0	R-144	\$0	\$0	53.8700%	\$0	\$0
145	311.000	Structures Elect Equip - Non	\$12,154	R-145	\$0	\$12,154	53.8700%	\$0	\$6,547
146	316.000	Misc. Pwr Pit Equip- Equip	\$163,648	R-146	\$0	\$163,648	53.8700%	\$0	\$88,157
147		Production-Salvage & Removal Retirements not classified	-\$9,343,157	R-147	\$0	-\$9,343,157	53.8700%	\$0	-\$5,033,159
148		TOTAL PRODUCTION NON-UNIT FACILITIES	-\$7,091,024		\$0	-\$7,091,024		\$0	-\$3,819,935
1		TOTAL OTHER PRODUCTION	\$8,219,515		\$0	\$8,219,515		\$0	\$4,427,852
1		TOTAL PRODUCTION PLANT	\$1,656,469,307		\$9,265,985	\$1,665,735,292		\$0	\$922,884,233
2		TRANSMISSION PLANT							
3	350.000	Land - TP	\$0	R-3	\$0	\$0	53.8700%	\$0	\$0
4	350.010	Land Rights - TP	\$6,567,493	R-4	\$0	\$6,567,493	53.8700%	\$0	\$3,537,908
5	350.020	Land Rights- TP- Wolf Creek	\$90	R-5	\$0	\$90	53.8700%	\$0	\$48

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Line No.	Asset Number	Description	Reserve	Rate	Adjustment	Reserve	Rate	Adjustment	Reserve
6	352.000	Structures & Improvements - TP	\$1,270,688	R-6	\$0	\$1,270,688	53.8700%	\$0	\$684,520
7	352.010	Structures & Improvements - TP - Wolf Creek	\$58,786	R-7	\$0	\$58,786	53.8700%	\$0	\$31,668
8	352.020	Structures & Improvements-WifCrk-Mo Gr Up	\$3,545	R-8	\$0	\$3,545	100.0000%	\$0	\$3,545
9	353.000	Station Equipment - TP	\$41,810,625	R-9	\$0	\$41,810,625	53.8700%	\$0	\$22,523,384
10	353.010	Station Equip - Wolf Creek -TP	\$5,105,604	R-10	\$0	\$5,105,604	53.8700%	\$0	\$2,750,389
11	353.020	Stat Equip- WifCrk Mo Gr Up	\$307,265	R-11	\$0	\$307,265	100.0000%	\$0	\$307,265
12	353.030	Station Equip - Communications	\$525,643	R-12	\$0	\$525,643	53.8700%	\$0	\$283,164
13	354.000	Towers and Fixtures - TP	\$3,377,832	R-13	\$0	\$3,377,832	53.8700%	\$0	\$1,819,638
14	355.000	Poles and Fixtures - TP	\$48,389,528	R-14	\$0	\$48,389,528	53.8700%	\$0	\$26,067,439
15	355.010	Poles & Fixtures - Wolf Creek	\$41,063	R-15	\$0	\$41,063	53.8700%	\$0	\$22,121
16	355.020	Poles & Fixtures - WifCrk Mo Gr Up	\$2,812	R-16	\$0	\$2,812	100.0000%	\$0	\$2,812
17	356.000	Overhead Conductors & Devices - TP	\$41,499,572	R-17	\$0	\$41,499,572	53.8700%	\$0	\$22,355,819
18	356.010	Ovrhd Cond & Dev- Wolf Creek	\$19,460	R-18	\$0	\$19,460	53.8700%	\$0	\$10,483
19	358.020	Ovehd Cond-Dev-Wif Crk- Mo Gr Up	\$1,153	R-19	\$0	\$1,153	100.0000%	\$0	\$1,153
20	357.000	Underground Conduit	\$1,740,205	R-20	\$0	\$1,740,205	53.8700%	\$0	\$937,448
21	358.000	Underground Conductors & Devices	\$2,239,319	R-21	\$0	\$2,239,319	53.8700%	\$0	\$1,206,321
22		Transmission-Salvage & Removal : Retirements not classified	-\$846,998	R-22	\$0	-\$846,998	53.8700%	\$0	-\$456,278
23		<b>TOTAL TRANSMISSION PLANT</b>	<b>\$152,113,685</b>		<b>\$0</b>	<b>\$152,113,685</b>		<b>\$0</b>	<b>\$82,088,847</b>
24		<b>DISTRIBUTION PLANT</b>							
25	360.000	Land - DP	\$0	R-25	\$0	\$0	44.9804%	\$0	\$0
26	360.010	Land Rights -DP	\$5,619,283	R-26	\$0	\$5,619,283	58.6237%	\$0	\$3,294,232
27	361.000	Structures & Improvements - DP	\$5,097,089	R-27	\$0	\$5,097,089	49.8601%	\$0	\$2,541,414
28	362.000	Station Equipment - DP	\$52,807,249	R-28	\$0	\$52,807,249	58.7191%	\$0	\$31,007,941
29	362.030	Station Equip - Communications	\$1,181,155	R-29	\$0	\$1,181,155	50.9773%	\$0	\$602,121
30	364.000	Poles, Towers, & Fixtures - DP	\$126,809,274	R-30	\$0	\$126,809,274	53.5026%	\$0	\$67,846,259
31	365.000	Overhead Conductors & Devices - DP	\$52,481,728	R-31	\$0	\$52,481,728	54.6531%	\$0	\$28,682,891
32	366.000	Underground Conduit - DP	\$27,458,497	R-32	\$0	\$27,458,497	54.3422%	\$0	\$14,921,551
33	367.000	Underground Conductors & Devices - DP	\$61,714,469	R-33	\$0	\$61,714,469	49.4087%	\$0	\$30,492,317
34	368.000	Line Transformers - DP	\$96,597,031	R-34	\$0	\$96,597,031	58.2913%	\$0	\$56,307,665
35	369.000	Services- DP	\$39,975,904	R-35	\$0	\$39,975,904	51.4112%	\$0	\$20,552,092
36	370.000	Meters - DP	\$53,658,788	R-36	\$0	\$53,658,788	54.9103%	\$0	\$29,464,201
37	371.000	Meter Installations - DP	\$10,269,217	R-37	\$0	\$10,269,217	71.7616%	\$0	\$7,369,354
38	373.000	Street Lighting and Signal Systems - DP	\$9,001,564	R-38	\$0	\$9,001,564	22.8186%	\$0	\$2,054,031
39		Distribution-Salvage and removal: Retirements not classified	-\$4,090,601	R-39	\$0	-\$4,090,601	54.3760%	\$0	-\$2,224,305
40		<b>TOTAL DISTRIBUTION PLANT</b>	<b>\$538,580,647</b>		<b>\$0</b>	<b>\$538,580,647</b>		<b>\$0</b>	<b>\$292,911,764</b>
41		<b>GENERAL PLANT</b>							
42	389.000	Land and Land Rights - GP	\$0	R-42	\$0	\$0	54.3543%	\$0	\$0
43	390.000	Structures & Improvements - GP	\$18,724,452	R-43	\$0	\$18,724,452	54.3543%	\$0	\$10,177,545
44	390.010	Struct & Imprv Leasehold (Bonfil)	\$88,945	R-44	\$0	\$88,945	54.3543%	\$0	\$48,345
45	390.020	Struct & Imprv - Leasehold (1201 Wal)	\$1,662,100	R-45	\$0	\$1,662,100	54.3543%	\$0	\$903,423
46	390.030	Struct & Imprv - Leasehold (801 Char)	\$888,832	R-46	\$0	\$888,832	54.3543%	\$0	\$483,118
47	390.040	Struct & Imprv - Leasehold (Marshall)	\$123,334	R-47	\$0	\$123,334	54.3543%	\$0	\$67,037
48	391.000	Office Furniture & Equipment - GP	\$6,873,754	R-48	\$0	\$6,873,754	54.3543%	\$0	\$3,736,181
49	391.010	Off Furniture & Equip - Wolf Creek	\$1,087,763	R-49	\$0	\$1,087,763	54.3543%	\$0	\$591,246
50	391.020	Off Furniture & Equip - Computer	\$20,903	R-50	\$0	\$20,903	54.3543%	\$0	\$11,362
51	392.000	Transportation Equipment - GP	\$294,504	R-51	\$0	\$294,504	54.3543%	\$0	\$160,076
52	392.010	Trans Equip- Light Trucks	\$1,094,360	R-52	\$0	\$1,094,360	54.3543%	\$0	\$594,832
53	392.020	Trans Equip - Heavy Trucks	\$3,764,463	R-53	\$0	\$3,764,463	54.3543%	\$0	\$2,046,148
54	392.030	Trans Equip - Tractors	\$104,972	R-54	\$0	\$104,972	54.3543%	\$0	\$57,057
55	392.040	Trans Equip - Trailers	\$566,439	R-55	\$0	\$566,439	54.3543%	\$0	\$307,884
56	393.000	Stores Equipment - GP	\$544,116	R-56	\$0	\$544,116	54.3543%	\$0	\$295,750
57	394.000	Tools, Shop, & Garage Equipment- GP	\$1,915,324	R-57	\$0	\$1,915,324	54.3543%	\$0	\$1,041,061
58	395.000	Laboratory Equipment	\$2,572,660	R-58	\$0	\$2,572,660	54.3543%	\$0	\$1,398,351
59	396.000	Power Operated Equipment - GP	\$2,454,347	R-59	\$0	\$2,454,347	54.3543%	\$0	\$1,334,043
60	397.000	Communication Equipment - GP	\$13,989,172	R-60	\$0	\$13,989,172	54.3543%	\$0	\$7,603,717
61	397.010	Communications Equip - Wolf Creek	\$65,031	R-61	\$0	\$65,031	54.3543%	\$0	\$35,347
62	397.020	Comm Equip - WifCrk Mo Grs Up	\$2,010	R-62	\$0	\$2,010	100.0000%	\$0	\$2,010
63	398.000	Miscellaneous Equipment - GP	\$76,858	R-63	\$0	\$76,858	54.3543%	\$0	\$41,776
64	399.000	ER-95- 3.5 Million Amort	\$36,674,731	R-64	\$0	\$36,674,731	100.0000%	\$0	\$36,674,731
65	399.100	Reg Plant Addl Amort	\$45,981,227	R-65	-\$45,981,227	\$0	100.0000%	\$0	\$0
66		General Plant-Salvage and removal: Retirements not classified	\$1,822,108	R-66	\$0	\$1,822,108	54.3543%	\$0	\$990,394
67		<b>TOTAL GENERAL PLANT</b>	<b>\$141,392,405</b>		<b>-\$45,981,227</b>	<b>\$95,411,178</b>		<b>\$0</b>	<b>\$68,601,434</b>

**Kansas City Power Light**  
**Case No. ER-2009-0089**  
**Test Year 2007**  
**Post Direct Filing through September 30, 2008**  
**Accumulated Depreciation Reserve**

Number	Number	Depreciation Reserve Description	Reserve	Adjustment Number	Adjustment	Available Reserve	Allocation	Adjustment	Available Reserve
68		INCENTIVE COMPENSATION CAPITALIZATION							
69		ICC Adjustment	\$0	R-69	\$0	\$0	0.0000%	\$0	\$0
70		TOTAL INCENTIVE COMPENSATION CAPITALIZATION	\$0		\$0	\$0		\$0	\$0
<b>TOTAL DEPRECIATION RESERVE</b>			<b>\$2,503,917.72</b>		<b>\$0.00</b>	<b>\$2,503,917.72</b>		<b>\$0.00</b>	<b>\$2,503,917.72</b>

**Kansas City Power Light**  
**Case No. ER-2009-0089**  
**Test Year 2007**  
**Post Direct Filing through September 30, 2008**  
**Adjustments for Depreciation Reserve**

Reserve Adjustment Number	Accumulated Depreciation Reserve Adjustments Description	Account Number	Adjustment Amount	Total Adjustment Amount	Jurisdictional Adjustments	Total Adjustments
R-24	Boiler Plant - Hawthorn 5 Rebuild	312.030		\$2,800,000		\$0
	1. To increase reserve based upon KCPL receipt of settlements and warranties. (Hyneman)		\$2,800,000		\$0	
R-25	Access Elect Equip Hawthorn 5	315.010		\$6,465,985		\$0
	1. To increase reserve based on KCPL receipt of settlements and warranties. (Hyneman)		\$6,465,985		\$0	
R-65	Reg. Plant Add. Amor	399.100		-\$45,981,227		\$0
	1. Adjust prior Amortization for Regulatory Plan in Case No. ER-2006-0314 and ER-2007-0291 identified in the Depreciation Reserve. These amounts are reflected as an off-set to rate base, Schedule 2. (Featherstone)		-\$45,981,227		\$0	
<b>Total Reserve Adjustments</b>				<b>\$56,745,212</b>		<b>\$0</b>



Kansas City Power Light  
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Cash Working Capital

Line Number	Description	Test Year Adj. Expenses	Revenue Lag	Expense Lag	Net Lag C/D	Factor (Col/Exp/365)	CWC Req'd (\$'000)
1	<b>OPERATION AND MAINT. EXPENSE</b>						
2	Payroll Expense	\$50,796,079	29.03	13.85	15.18	0.041578	\$2,111,999
3	Federal, State & City Income Tax Withheld	\$13,119,058	29.03	13.63	15.40	0.042192	\$553,519
4	Other Employee Withholdings	\$11,079,921	29.03	13.63	15.40	0.042192	\$467,484
5	FICA Taxes Withheld-Employee	\$6,648,614	29.03	13.77	15.26	0.041808	\$277,965
6	Wolf Creek Oper Exp & Fuel	\$10,932,270	29.03	13.81	15.22	0.041699	\$455,865
7	Wolf Creek Fuel Outage Accrual	\$0	29.03	27.01	2.02	0.005534	\$0
8	Wlf Crk Nucl Prod Excl'd Fuel & Pay	\$13,465,337	29.03	13.81	15.22	0.041699	\$561,491
9	Accrued Vacation	\$5,392,891	29.03	344.83	-315.80	-0.865205	-\$4,665,956
10	Fuel- Coal	\$76,996,303	29.03	20.88	8.15	0.022331	\$1,719,404
11	Fuel - Purchased Gas	\$14,765,368	29.03	28.62	0.41	0.001123	\$16,582
12	Fuel - Purchased Oil	\$9,253,220	29.03	8.50	20.53	0.056247	\$520,466
13	Purchased Power	\$24,220,105	29.03	30.72	-1.69	-0.004630	-\$112,139
14	Injuries and Damages	\$3,284,485	29.03	185.00	-155.97	-0.427315	-\$1,403,510
15	Pensions	\$19,059,886	29.03	51.74	-22.71	-0.062219	-\$1,185,887
16	OPEB's	\$4,550,695	29.03	178.44	-149.41	-0.409342	-\$1,862,791
17	Cash Vouchers	\$111,258,774	29.03	30.00	-0.97	-0.002658	-\$295,726
18	<b>TOTAL OPERATION AND MAINT. EXPENSE</b>	<b>\$374,823,006</b>					<b>-\$2,841,234</b>
19	<b>TAXES</b>						
20	FICA - Employer Portion	\$6,648,614	29.03	13.77	15.26	0.041808	\$277,965
21	Federal/State Unemployment Taxes	\$325,926	29.03	71.00	-41.97	-0.114986	-\$37,477
22	MO Gross Receipts Taxes- 6%	\$27,398,544	11.82	71.61	-59.79	-0.163808	-\$4,488,101
23	MO Gross Receipts Taxes- 4%	\$10,569,280	11.82	41.64	-29.82	-0.081699	-\$863,500
24	MO Gross Receipts Taxes- Other Cities	\$6,234,088	11.82	42.34	-30.52	-0.083616	-\$521,270
25	Corporate Franchise	\$0	11.82	-77.50	89.32	0.244712	\$0
26	Property Tax	\$33,110,309	11.82	208.84	-197.02	-0.539781	-\$17,872,316
27	<b>TOTAL TAXES</b>	<b>\$84,286,761</b>					<b>-\$23,504,699</b>
28	<b>OTHER EXPENSES</b>						
29	Use Taxes	\$895,788	11.82	22.00	-10.18	-0.027890	-\$24,984
30	Sales Taxes	\$16,437,890	11.82	22.00	-10.18	-0.027890	-\$458,453
31	<b>TOTAL OTHER EXPENSES</b>	<b>\$17,333,678</b>					<b>-\$483,437</b>
32	<b>CWC REQ'D BEFORE RATE BASE OFFSETS</b>						<b>\$26,829,370</b>
33	<b>TAX OFFSET FROM RATE BASE</b>						
34	Federal Tax Offset	\$39,785,292	29.03	45.63	-16.60	-0.045479	-\$1,809,395
35	State Tax Offset	\$7,235,013	34.17	74.01	-39.84	-0.109151	-\$789,709
36	City Tax Offset	\$887,512	34.17	137.54	-103.37	-0.283205	-\$251,348
37	Interest Expense Offset	\$38,290,599	29.03	86.55	-57.52	-0.157589	-\$6,034,177
38	<b>TOTAL OFFSET FROM RATE BASE</b>	<b>\$86,198,416</b>					<b>-\$8,884,629</b>
39	<b>TOTAL CASH WORKING CAPITAL REQUIRED</b>						<b>\$18,944,741</b>

















**Kansas City Power Light**  
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**Test Year 2007**  
**Post Direct Filing through September 30, 2008**  
**Adjustments to Income Statement Detail**

Account Number	Income Adjustment Description	Company Adjustment Labor	Company Adjustment Non-Labor	Company Adjustment Total	Company Adjustment Labor	Company Adjustment Non-Labor	Company Adjustment Total
	To adjust test year late payment fees (forfeited discount)		\$0	\$0	\$0	\$119,548	\$119,548
500.000	Steam Supply Expense	\$2,295	\$67,517	\$69,812	\$0	\$0	\$69,812
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$321,915	\$0	\$321,915	\$0	\$0	\$321,915
	2. To remove test year one time employee bonus from cost of service. (Majors)	\$0	-\$657,517	-\$657,517	\$0	\$0	-\$657,517
504.000	Fuel Expense	\$504,394	\$9,169,545	\$9,673,939	\$0	\$0	\$9,673,939
	1. Reverse Journal Entry made to record Hawthorn SCR performance settlement (Hyneman)	\$0	\$502,550	\$502,550	\$0	\$0	\$502,550
	No Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
	3. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$504,394	\$0	\$504,394	\$0	\$0	\$504,394
	4. To adjust Fuel Expense to Staff's annualized level (Harris)	\$0	-\$9,672,095	-\$9,672,095	\$0	\$0	-\$9,672,095
504.000	STB (O&M) (Supplies) (Top Board)	\$0	\$192,252	\$192,252	\$0	\$0	\$192,252
	1. To remove test year STB amortization (Hyneman)	\$0	-\$192,252	-\$192,252	\$0	\$0	-\$192,252
502.000	Steam Generating Expense	\$827,906	\$400,000	\$1,227,906	\$0	\$0	\$1,227,906
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$827,906	\$0	\$827,906	\$0	\$0	\$827,906
	2. To update the costs associated with fly ash sale to reflect a full year under new contract. (Boateng)	\$0	-\$400,000	-\$400,000	\$0	\$0	-\$400,000
505.000	Steam Plant Electrical Expense	\$444,356	\$0	\$444,356	\$0	\$0	\$444,356
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$444,356	\$0	\$444,356	\$0	\$0	\$444,356
506.000	Misc. Other Power Expense	\$541,417	\$0	\$541,417	\$0	\$0	\$541,417
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$541,417	\$0	\$541,417	\$0	\$0	\$541,417
510.000	Steam Plant Supplies/Jan	\$273,776	\$575,675	\$849,451	\$0	\$0	\$849,451
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$273,776	\$0	\$273,776	\$0	\$0	\$273,776
	2. Include an annualized amount for O&M Maintenance expense (Herrington)	\$0	\$575,675	\$575,675	\$0	\$0	\$575,675
511.000	Maintenance of Structures	\$88,794	\$403,584	\$492,378	\$0	\$0	\$492,378
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$88,794	\$0	\$88,794	\$0	\$0	\$88,794
	2. Include an annualized amount for O&M Maintenance expense (Herrington)	\$0	\$403,584	\$403,584	\$0	\$0	\$403,584
512.000	Maintenance of Buildings	\$775,946	\$2,847,686	\$3,623,632	\$0	\$0	\$3,623,632

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Adjustments to Income Statement Detail

Account Number	Income Adjustment Description	Account Number	Primary Adjustment Labor	Primary Adjustment Non-Labor	Primary Adjustments Total	Non-Labor Adjustment Labor	Non-Labor Adjustment Non-Labor	Non-Labor Adjustments Total
	2. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$2,572,741		\$0	\$0	
	No Adjustment		\$0	\$0		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$775,946	\$0		\$0	\$0	
	1. To include KCPL adjustment 11. (Hyneman)		\$0	\$275,145		\$0	\$0	
E-22	Maintenance of Electric Plant	13,000	\$144,767	\$936,673	\$781,906			
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$144,767	\$0		\$0	\$0	
	2. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	-\$936,673		\$0	\$0	
E-23	Maintenance of Diesel Steam Plant	14,000	\$4,244	\$51,576	\$55,820			
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$4,244	\$0		\$0	\$0	
	2. To include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$51,576		\$0	\$0	
E-24	Production Oper. Superv. & Engin.	17,000	\$427,170	\$0	\$427,170			
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$427,170	\$0		\$0	\$0	
E-25	Production Nuclear Fuel Expense	18,000	\$0	\$1,588,210	\$1,588,210			
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. To adjust fuel expense to Staff's annualized level (Harris)		\$0	-\$1,588,210		\$0	\$0	
E-26	Production Nuclear Fuel Expense KS	18,000	\$0	\$181,305	\$181,305			
	1. To include KCPL Adjustment 11. (Hyneman)		\$0	-\$181,305		\$0	\$0	
E-27	Production Water	19,000	\$111,206	\$0	\$111,206			
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$111,206	\$0		\$0	\$0	
E-28	Steam Expense	20,000	\$614,490	\$0	\$614,490			
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$614,490	\$0		\$0	\$0	
E-29	Electric Expense	22,000	\$67,522	\$0	\$67,522			
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$67,522	\$0		\$0	\$0	
E-30	Production Power Expense Allocated	24,000	\$1,005,962	\$0	\$1,005,962			
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,005,962	\$0		\$0	\$0	

Kansas City Power Light  
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Post Direct Filing through September 30, 2008  
Adjustments to Income Statement Detail

Account Number	Account Description	Account Number	Company Adjustment Labor	Company Adjustment Non-Labor	Company Adjustment Total	Financial Adjustment Labor	Financial Adjustment Non-Labor	Financial Adjustment Total
E-40	Proc/Nuclear/Main/Supp/Engineer	528,000	\$282,257	\$0	\$282,257	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$282,257	\$0		\$0	\$0	
E-41	Proc/Nuclear/Main/Main/Ed/Structures	529,000	\$143,729	\$0	\$143,729	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$143,729	\$0		\$0	\$0	
E-42	Proc/Nuclear/Main/Main/Reactor/Plant	530,000	\$146,074	\$0	\$146,074	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$146,074	\$0		\$0	\$0	
	2. To amortize over 5 years the excess over 2007 test year for Wolf Creek outage No. 16 (Hyneman/Herrington)		\$0	\$0		\$0	\$314,116	
E-43	Proc/Nuclear/Main/Main	531,000	\$131,710	\$0	\$131,710	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$131,710	\$0		\$0	\$0	
E-44	Proc/Nuclear/Main/Main/Of/Misc/Plant	532,000	\$90,974	\$0	\$90,974	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$90,974	\$0		\$0	\$0	
E-45	Proc/Other/Gen/Supp/2/Engineer	546,000	\$78,195	\$0	\$78,195	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$78,195	\$0		\$0	\$0	
E-46	Other/Gen/Oper/Misc/Expense	547,000	\$10,244	\$0	\$10,244	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$10,244	\$0		\$0	\$0	
	2. To adjust Fuel Expense to Staff's annualized level (Harris)		\$0	-\$12,258,150		\$0	\$0	
E-47	Other/Power/Generation/Exp	548,000	\$52,665	\$0	\$52,665	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$52,665	\$0		\$0	\$0	
E-48	Misc/Other/Power/Generation/Exp	549,000	\$10,190	\$0	\$10,190	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$10,190	\$0		\$0	\$0	
E-49	Off/Main/Supp/Eng/Struct/Gen & Misc	551,000	\$2,637	-\$176,999	-\$174,362	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,637	\$0		\$0	\$0	
	2. To Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	-\$176,999		\$0	\$0	
E-50	Other/Gen/Main/Of/Structures	552,000	\$2,023	-\$26,360	-\$24,337	\$0	\$0	\$0

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Account Number	Income Adjustment Description	Account Number	Original Amount	Original Amount	Original Amount	Original Amount	Original Amount
			Label	Label	Label	Label	Label
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,023	\$0	\$0	\$0	
	2. To include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$26,360	\$0	\$0	
655000	Other General and Admin	655000	\$13,929	\$27,652	\$13,929	\$27,652	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$13,929	\$0	\$0	\$0	
	2. To restore to expense the amount of test year Spearville warranty proceeds. (See KCPL Production Maintenance Annualization). (Hyneman)		\$0	\$515,000	\$0	\$0	
	No Adjustment		\$0	\$0	\$0	\$0	
	4. To include an annualized amount for O&M Maintenance expense (Herrington)		\$0	-\$236,346	\$0	\$0	
656000	Other General and Admin	656000	\$3,523	\$14,193	\$3,523	\$14,193	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,523	\$0	\$0	\$0	
	2. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$14,193	\$0	\$0	
657000	Purchased Power Energy	657000	\$0	\$2,022,305	\$0	\$2,022,305	
	1. To include KCPL Adjustment 11. (Hyneman)		\$0	\$2,022,305	\$0	\$2,022,305	
	2. To annualize Purchased Power Energy Charges. (Harris)		\$0	-\$59,733,592	\$0	\$0	
	3. To include border customer costs in Purchased Power Energy Charges. (Harris)		\$0	\$1,091,334	\$0	\$0	
658000	Purchased Power Capacity (Demand)	658000	\$0	\$144,393	\$0	\$144,393	
	1. To Annualize Purchased Power Capacity Charges. (Harris)		\$0	-\$144,393	\$0	\$0	
	No Adjustment		\$0	\$0	\$0	\$0	
659000	System Operation and Control	659000	\$165,374	\$152,205	\$165,374	\$152,205	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$165,374	\$0	\$0	\$0	
	2. To remove cost of discontinued Power Marketing Incentive program from cost of service. (Majors)		\$0	-\$152,205	\$0	\$0	
659200	Other Expenses	659200	\$410,486	\$385	\$410,486	\$385	
	1. Remove Lobbying Expense (DR 247) (Harrison)		\$0	-\$385	\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$410,486	\$0	\$0	\$0	
660000	Trans of Power and Engng	660000	\$134,171	\$0	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$134,171	\$0	\$0	\$0	

**Kansas City Power Light**  
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**Adjustments to Income Statement Detail**

Number	Income/Expense Description	Amount (Dollar)	Company Adjustment Labor	Company Adjustment Non-Labor	Company Adjustment Total	Adjusted Labor	Adjusted Non-Labor	Adjusted Total
	<b>2. To remove test year one time employee bonus from cost of service. (Majors)</b>		\$0	-\$118,569		\$0	\$0	
E-31	Trans. Oper. Dispatch	56,000	\$47,927	\$0	\$47,927			
	<b>1. To adjust test year payroll to reflect Staff's annualized level. (Majors)</b>		\$47,927	\$0		\$0	\$0	
E-32	Trans. Oper. Station Expense	52,000	\$10,874	\$0	\$10,874			
	<b>1. To adjust test year payroll to reflect Staff's annualized level. (Majors)</b>		\$10,874	\$0		\$0	\$0	
E-33	Trans. Oper. Ground Line Expense	50,000	\$5,647	\$0	\$5,647			
	<b>1. To adjust test year payroll to reflect Staff's annualized level. (Majors)</b>		\$5,647	\$0		\$0	\$0	
E-34	Trans. Oper. Ground Line Expense	50,000	\$0	\$0	\$0			
	<b>1. To adjust test year payroll to reflect Staff's annualized level. (Majors)</b>		\$0	\$0		\$0	\$0	
E-35	Trans. Transm. Line Expense	566,000	\$119,744	\$0	\$119,744			
	<b>1. To adjust test year payroll to reflect Staff's annualized level. (Majors)</b>		\$119,744	\$0		\$0	\$0	
E-37	Trans. Maint. Sup. and Equip.	568,000	\$7	\$3,809	\$3,816			
	<b>1. To adjust test year payroll to reflect Staff's annualized level. (Majors)</b>		\$7	\$0		\$0	\$0	
	<b>2. Include an annualized amount for O&amp;M Maintenance expense (Herrington)</b>		\$0	\$3,809		\$0	\$0	
E-38	Trans. Maintenance of Station	569,000	\$16	\$39,862	\$39,878			
	<b>1. To adjust test year payroll to reflect Staff's annualized level. (Majors)</b>		\$16	\$0		\$0	\$0	
	<b>2. Include an annualized amount for O&amp;M Maintenance expense (Herrington)</b>		\$0	\$39,862		\$0	\$0	
E-39	Trans. Maintenance of Station Equipment	570,000	\$33,100	-\$39,355	-\$6,255			
	<b>1. To adjust test year payroll to reflect Staff's annualized level. (Majors)</b>		\$33,100	\$0		\$0	\$0	
	<b>2. Include an annualized amount for O&amp;M Maintenance expense (Herrington)</b>		\$0	-\$39,355		\$0	\$0	
E-40	Trans. Maintenance of Overhead Lines	572,000	\$3,626	\$149,597	\$153,223			
	<b>1. To adjust test year payroll to reflect Staff's annualized level. (Majors)</b>		\$3,626	\$0		\$0	\$0	
	<b>2. Include an annualized amount for O&amp;M Maintenance expense (Herrington)</b>		\$0	\$149,597		\$0	\$0	
E-41	Trans. Maintenance of Underground Lines	572,000	\$296	\$67,053	\$67,349			

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Account Number	Subaccount Adjustments Description	Number	Primary Adjustment Labor	Primary Adjustment Non-Labor	Primary Adjustment Total	Final Labor Adjustment	Final Non-Labor Adjustment	Final Adjustments Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$296	\$0		\$0	\$0	
	2. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$66,763		\$0	\$0	
E-30	Maint. Maintenance of Misc. Plant	2573000	\$0	\$5,405	\$5,405	\$0	\$0	
	1. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	-\$6,405		\$0	\$0	
E-302	Dist. Opns. Surface Engineering	2590000	\$165,608	\$0	\$165,608	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$165,608	\$0		\$0	\$0	
	2. To remove test year one time employee bonus from cost of service (Majors)		\$0	\$22,631		\$0	\$0	
E-303	Dist. Opns. Cable & Conduit	2591000	\$89,131	\$0	\$89,131	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$89,131	\$0		\$0	\$0	
E-304	Dist. Opns. Station Equipment	2592000	\$3,664	\$0	\$3,664	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,664	\$0		\$0	\$0	
E-305	Dist. Opns. Other Misc. Expense	2593000	\$151,149	\$0	\$151,149	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$151,149	\$0		\$0	\$0	
E-306	Dist. Opns. Meter Expense	2594000	\$58,142	\$0	\$58,142	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$58,142	\$0		\$0	\$0	
E-307	Dist. Opns. Street Light & Signal Expense	2595000	\$3,578	\$0	\$3,578	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$3,578	\$0		\$0	\$0	
E-308	Dist. Opns. Meter Expense	2596000	\$96,657	\$0	\$96,657	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$96,657	\$0		\$0	\$0	
E-309	Dist. Opns. Other (Signal) Expense	2597000	\$31,979	\$0	\$31,979	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$31,979	\$0		\$0	\$0	
E-310	Dist. Opns. Other Dist. Expense	2598000	\$350,576	\$0	\$350,576	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$350,576	\$0		\$0	\$0	
	2. To remove test year one time employee bonus from cost of service. (Majors)		\$0	-\$864,214		\$0	\$0	

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Item Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non-Labor	Company Adjustment Total	Additional Adjustment Labor	Additional Adjustment Non-Labor	Additional Adjustment Total
E-113	Distrib Main Supp & Engineering	690,000	\$13,086	\$12,219	\$25,305	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$13,086	\$0		\$0	\$0	
	2. Include an annualized amount for O&M Maintenance expense		\$0	\$12,219		\$0	\$0	
E-114	Distrib Main Structures	694,000	\$6,577	\$13,673	\$20,250	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$6,577	\$0		\$0	\$0	
	2. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$13,673		\$0	\$0	
E-115	Distrib Main Station Equipment	692,000	\$45,050	\$221,224	\$266,274	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$45,050	\$0		\$0	\$0	
	2. Include an annualized amount for O&M Maintenance expense		\$0	\$221,224		\$0	\$0	
E-116	Distrib Main Office	693,000	\$237,906	\$682,610	\$920,516	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$237,906	\$0		\$0	\$0	
	2. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$682,610		\$0	\$0	
E-118	Distrib Office - 2007/10	693,000	\$0	-\$380,167	-\$380,167	\$0	\$0	\$0
	1. To remove amortization of ice storm left in test year (Herrington)		\$0	-\$380,167		\$0	\$0	
E-119	Distrib Office - Vegetation Management	693,000	\$0	\$0	\$0	\$0	\$3,100,000	\$3,100,000
	1. An agreed upon amount between the Company and Staff for Missouri Juris. Vegetation Management, relating to the Commission rules		\$0	\$0		\$0	\$3,100,000	
E-120	Distrib Main Maint Undertrans Lin	694,000	\$149,269	\$201,253	\$350,522	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$149,269	\$0		\$0	\$0	
	2. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$201,253		\$0	\$0	
E-122	Distrib Main Maint Line Transformers	695,000	\$104,156	\$36,028	\$140,184	\$0	\$0	\$0
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$104,156	\$0		\$0	\$0	
	2. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$36,028		\$0	\$0	
E-123	Distrib Main Maint Strights Signal	698,000	\$33,685	\$4,487	\$38,172	\$0	\$0	\$0

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Account Number	Income Adjustment Description	Account Number	Primary Adjustment Labor	Common Adjustment Non-Labor	Combined Adjustment Total	Unallocated Adjustment Labor	Unallocated Adjustment Non-Labor	Unallocated Adjustment Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$33,685	\$0		\$0	\$0	
	2. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	-\$38,139		\$0	\$0	
E-12	Direct Maintenance Expense	\$97,000	\$48,113	-\$38,139	\$10,262	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$48,113	\$0		\$0	\$0	
	2. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	\$38,139		\$0	\$0	
E-15	Indirect Maintenance Expense	\$90,000	\$0	-\$27,660	\$62,340	\$0	\$0	
	1. Remove local business meals from test year cost of service. (Harrison)		\$0	-\$159,695		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$43,704	\$0		\$0	\$0	
	3. Include an annualized amount for O&M Maintenance expense (Herrington)		\$0	-\$95,935		\$0	\$0	
E-23	Cost of Employment Expense	\$90,000	\$43,704	-\$159,695	-\$72,987	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$4,357	\$0		\$0	\$0	
	2. To include an annualized amount of bank fees in the sale of KCPL's account receivable (Herrington)		\$0	-\$1,123,569		\$0	\$0	
	3. To remove test year one time employee bonus from cost of service. (Majors)		\$0	-\$40,183		\$0	\$0	
	4. To include 2007 bank fees paid by KCREC (Herrington)		\$0	\$4,052,101		\$0	\$0	
E-20	Cost of Materials Expense	\$92,000	\$0	\$30,769	\$30,769	\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$90,769	\$0		\$0	\$0	
E-31	Customer Accounts Receivable	\$93,000	\$566,842	-\$191,897	\$374,945	\$0	\$487,808	\$862,753
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$566,842	\$0		\$0	\$0	
	2. To reflect interest at 8.25% (prime rate 12/31/07 plus 1%) on 13 month average balances of Acct. 235 ending Sept. 2008. MO/KS allocation based on KCPL Adj. 10 (Prenger)		\$0	\$0		\$0	\$487,808	
	3. To annualize electronic card acceptance fee to reflect Staff's annualization. (Boateng)		\$0	\$191,897		\$0	\$0	
E-32	Uncollectible Accounts (MO/KS)	\$94,000	\$0	\$0	\$0	\$0	\$4,447,834	\$4,447,834
	1. To adjust bad debt expense to reflect Staff's annualization (Boateng)		\$0	\$0		\$0	\$4,447,834	
E-138	Cost of Bad Debt Expense (MO/KS)	\$98,000	\$0	\$0	\$0	\$0	\$130,840	\$130,840



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Account Number	Income Adjustment Description	Account Number	Company Adjustment Labor	Company Adjustment Non-Labor	Company Adjustment Total	Deferral Adjustment Labor	Deferral Adjustment Non-Labor	Deferral Adjustment Total
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$60,339	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. No Adjustment		\$0	\$0		\$0	\$0	
	4. To remove test year one time employee bonus from cost of service. (Majors)		\$0	-\$30,690		\$0	\$0	
	5. To amortize 2006 deferred Advertising Expense per 2007 TrueUp discussions (Hyneman/Prenger)		\$0	\$0		\$0	\$130,848	
<b>E-11</b>	<b>Amortization of Deferred DSM (Hyneman)</b>	<b>2006-000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$130,848</b>	<b>\$130,848</b>
	1. To include September 2008 AFUDC rate of return on vintage 1 ER-2006-0314 deferral. (Hyneman)		\$0	\$0		\$0	\$144,141	
	2. To include September 2008 AFUDC rate of return on vintage 2 ER-2007-0291 deferral. (Hyneman)		\$0	\$0		\$0	\$302,519	
	3. To include September 2008 AFUDC rate of return on vintage 3 ER-2009-0089 deferral. (Hyneman)		\$0	\$0		\$0	\$352,814	
	4. To amortize vintage 1 ER-2006-0314 deferral. (Hyneman)		\$0	\$0		\$0	\$239,666	
	5. To amortize vintage 2 ER-2007-0291 deferral. (Hyneman)		\$0	\$0		\$0	\$448,625	
	6. To amortize vintage 3 ER-2009-0089 deferral. (Hyneman)		\$0	\$0		\$0	\$483,970	
	7. To remove test year per books DSM amortization. (Hyneman)		\$0	\$0		\$0	-\$356,632	
<b>E-12</b>	<b>Public Information</b>	<b>308-000</b>	<b>\$0</b>	<b>-\$21,455</b>	<b>-\$21,455</b>	<b>\$0</b>	<b>\$0</b>	
	1. To include KCPL adjustment 11. (Hyneman)		\$0	-\$641,455		\$0	\$0	
<b>E-13</b>	<b>Information and Inspection Ads</b>	<b>608-000</b>	<b>\$0</b>	<b>-\$96,316</b>	<b>-\$96,316</b>	<b>\$0</b>	<b>\$0</b>	
	1. To transfer Advertising costs to Demand Side Management (DSM) deferral (Prenger)		\$0	-\$463,150		\$0	\$0	
	2. Remove Advertising costs primarily image related and administrative charges (Prenger)		\$0	-\$338,183		\$0	\$0	
	3. Reflect KCPL's Advertising adjustment to remove image advertising (Prenger)		\$0	-\$243,804		\$0	\$0	
	4. To include KCPL adjustment 11. (Hyneman)		\$0	\$89,821		\$0	\$0	
<b>E-14</b>	<b>Sales Demonstration and Selling</b>	<b>92-000</b>	<b>\$58,278</b>	<b>\$0</b>	<b>\$58,278</b>	<b>\$0</b>	<b>\$0</b>	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$58,278	\$0		\$0	\$0	
<b>E-15</b>	<b>Non-Sales Expense</b>	<b>916-000</b>	<b>\$9,889</b>	<b>\$18,807</b>	<b>\$28,696</b>	<b>\$0</b>	<b>\$0</b>	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$9,889	\$0		\$0	\$0	
	2. To include KCPL adjustment 11. (Hyneman)		\$0	\$18,807		\$0	\$0	
<b>E-16</b>	<b>Admin &amp; Gen-Administrative Salaries</b>	<b>920-000</b>	<b>\$2,976,419</b>	<b>\$2,460,708</b>	<b>\$5,437,126</b>	<b>\$0</b>	<b>\$0</b>	

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	1. To remove employee severance pay from test year cost of service. (Harrison)		\$0	-\$136,284		\$0	\$0	
	2. To remove Lobbying Expense (DR 247) (Harrison)		\$0	-\$19,526		\$0	\$0	
	3. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$2,975,418	\$0		\$0	\$0	
	4. To include KCPL adjustment 11. (Hyneman)		\$0	\$7,982,996		\$0	\$0	
	5. To remove test year equity compensation awards under the GPE Long Term Incentive Compensation Program. (Majors)		\$0	-\$4,663,008		\$0	\$0	
	6. To remove test year one time employee bonus from cost of service. (Majors)		\$0	-\$713,470		\$0	\$0	
EA 100	Cost of Supply Allocated	21,000	\$965	-\$332,178	\$-331,213	\$0	\$0	\$-331,213
	1. To remove Lobbying Expense (DR 247) (Harrison)		\$0	-\$3,784		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$965	\$0		\$0	\$0	
	3. To remove employee severance pay from test year cost of service. (Harrison)		\$0	-\$31,243		\$0	\$0	
	4. To remove spousal travel from test year cost of service. (Harrison)		\$0	-\$6,673		\$0	\$0	
	5. To remove local business meals from test year cost of service. (Harrison)		\$0	-\$340,478		\$0	\$0	
	6. To remove inappropriate, excessive, and unsupported costs charged to KCPL through GPE and KCPL officer expense reports. (Hyneman)		\$0	-\$550,000		\$0	\$0	
EA 101	Employee Travel Expenses	21,000	\$0	-\$16,279	\$-16,279	\$0	\$0	\$-16,279
	1. To adjust KCPL employee relocation expense to a normalized level (Harrison)		\$0	-\$161,147		\$0	\$0	
	2. To remove travel expense (Harrison)		\$0	-\$632		\$0	\$0	
EA 102	Administrative Transfer Credit	22,000	\$-81,804	\$0	\$-81,804	\$0	\$0	\$-81,804
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$-81,804	\$0		\$0	\$0	
EA 103	Outside Service - Employee Allocated	23,000	\$124	-\$113,345	\$-113,221	\$0	\$0	\$-113,221
	1. To remove from KCPL COS amounts billed by GPES Adj. 8 Interest and Earning Tax (Harrison)		\$0	-\$304,382		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$124	\$0		\$0	\$0	
	3. To adjust GPE billed Payroll Taxes to annualized levels. (Majors)		\$0	-\$88,380		\$0	\$0	
	4. To remove test year one time employee bonus from cost of service (Majors)		\$0	-\$20,581		\$0	\$0	
EA 104	Outside Service - Non-EMP Allocated	23,000	\$0	-\$385,000	\$-385,000	\$0	\$29,846	\$-355,154
	1. To include KCPL Adjustment 11 (Hyneman)		\$0	\$385,000		\$0	\$0	

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Item Number	Income Statement Description	Company Expense	Company Adjustment	Company Expense Total	Debit/credit Adjustment (Labor)	Debit/credit Adjustment (Non-Labor)	Debit/credit Adjustment Total
	2. To amortize consulting expense related to R&D tax credits over 5 years Adj. 74 (Harrison)	\$0	\$0		\$0	\$78,846	
E-10	Outside Services - 100% FAS	\$0	\$264,183	\$264,183	\$0	\$0	\$0
	1. To include KCPL Adjustment 11 (Hyneman)	\$0	\$264,183		\$0	\$0	
	Property Insurance	\$0	\$119,955	\$119,955	\$0	\$0	
	1. Adjustment issued to annualize property insurance (Herrington)	\$0	-\$119,955		\$0	\$0	
E-11	Injuries and Damages	\$0	\$1,732,350	\$1,732,350	\$0	\$0	
	1. No Adjustment	\$0	\$0		\$0	\$0	
	2. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$75,884	\$0		\$0	\$0	
	3. To include a three year average 2006-2008 of cash payouts for injuries & damages (Herrington)	\$0	\$1,732,350		\$0	\$0	
	4. Adjustment issued to annualize company insurance other than property (Herrington)	\$0	\$171,377		\$0	\$0	
E-12	Employee Pension and Benefits	\$0	\$3,337,805	\$3,337,805	\$0	\$0	
	1. To reflect the amortization of the FAS 87 Regulated Asset over 5 years (Harrison)	\$0	\$2,873,063		\$0	\$0	
	2. To reflect the FAS 87 Pension cost of the 2008 level (Harrison)	\$0	-\$7,434,696		\$0	\$0	
	3. To amortize the FAS 88 Pension costs over 5 years (Harrison)	\$0	\$3,508,210		\$0	\$0	
	4. To reflect the FAS 158 remeasurement pension expense at the 2008 level (Harrison)	\$0	\$1,121,527		\$0	\$0	
	5. To reflect the FAS 158 remeasurement FAS 106 expense at the 2008 level (Harrison)	\$0	\$305,003		\$0	\$0	
	6. To reflect FAS 106 costs for 2008 (Harrison)	\$0	\$806,723		\$0	\$0	
	7. To amortize Wolf Creek FAS 88 OPEBS costs over 5 years (Harrison)	\$0	\$47,921		\$0	\$0	
	8. Remove Lobbying Expense (DR 247) (Harrison)	\$0	-\$27,576		\$0	\$0	
	No Adjustment	\$0	\$0		\$0	\$0	
	10. To adjust test year payroll to reflect Staff's annualized level. (Majors)	\$14,511	\$0		\$0	\$0	
	11. No adjustment	\$0	\$0		\$0	\$0	
	12. To normalize SERP expense based on recurring cash payments to retired former KCPL executives. (Hyneman)	\$0	-\$353,278		\$0	\$0	
	13. To adjust test year 401K expense to reflect Staff's annualized level. (Majors)	\$0	\$1,587,677		\$0	\$0	
	14. To include KCPL Adjustment 11-WC FAS 88 (Hyneman)	\$0	\$129,394		\$0	\$0	

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Line Item Number	Income Adjustment Description	Account Number	Change in Labor	Change in Non-Labor	Change in Total	Functional Adjustment Labor	Functional Adjustment Non-Labor	Functional Adjustment Total
	15. To include KCPL Adjustment 11-talent assessment (Hyneman)		\$0	\$642,226		\$0	\$0	
	17. To remove costs of Worlds of Fun and other employee events, Account 923003. (Prenger)		\$0	-\$240,464		\$0	\$0	
	18. To remove other catering costs, Account 926004. (Prenger)		\$0	-\$2,647		\$0	\$0	
	19. To adjust for annualized level of medical and other benefits. (Majors)		\$0	-\$3,863		\$0	\$0	
	20. To adjust for annualized level of benefits billed from WCNOG. (Majors)		\$0	-\$813,673		\$0	\$0	
	21. To remove test year one time employee bonus from cost of service (Majors)		\$0	\$992,057		\$0	\$0	
E-119	Reg. Comm. Exp. FERC Assessment	928,001	\$0	\$24,735		\$0	\$0	
	1. To reflect FERC Assessment charges for the 12 months ended September 2008 (Prenger/Hyneman)		\$0	\$24,735		\$0	\$0	
E-120	Reg. Comm. Exp. MPSC Assessments-UP, St. Louis	928,002	\$0	-\$39,878		\$0	\$0	
	1. Annualize MPSC Assessment to 2009 assessment amount-KCPL (Prenger)		\$0	-\$39,878		\$0	\$0	
E-121	Reg. Comm. Exp. MO Proceedings (Misc. to MO)	928,011	\$81,665	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$81,665	\$0		\$0	\$0	
	2. Adjustment to remove fully recovered ER-2006-0314 (2006) rate case expense (Prenger/Hyneman)		\$0	\$0		\$0	-\$528,251	
	3. To amortize rate case expense for ER-2007-0291 (697,255) over 2 years (Prenger)		\$0	\$0		\$0	\$348,627	
	4. To amortize rate case expense for ER-2009-0089 over 2 years (Prenger)		\$0	\$0		\$0	\$455,320	
E-122	Reg. Comm. Exp. KY Proceedings (Misc. to KY)	928,012	\$56,854	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$56,854	\$0		\$0	\$0	
E-123	Reg. Comm. Exp. FERC Proceedings-Allocated	928,013	\$7,575	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$7,575	\$0		\$0	\$0	
E-127	Regulatory Comm. Exp. Misc. Regulatory Filings	928,000	\$13,358	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$13,358	\$0		\$0	\$0	
E-173	Load Res. Exp. Expenses-100% to Missouri	928,004	\$1,427	\$0		\$0	\$0	
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,427	\$0		\$0	\$0	
E-180	General Advertising Expenses	930,100	\$20,342	-\$61,614		\$0	\$0	

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Account Number	Description	Quantity	Unit Price	Quantity	Unit Price	Quantity	Unit Price	Quantity	Unit Price
Account Number	Description	Quantity	Unit Price	Quantity	Unit Price	Quantity	Unit Price	Quantity	Unit Price
	1. To transfer Advertising costs to Demand Side Management (DSM) deferral (Prenger)		\$0		-\$62,260		\$0		\$0
	2. Remove Advertising costs primarily image related and administrative charges (Prenger)		\$0		-\$118,037		\$0		\$0
	3. Reflect KCPL's Advertising adjustments to remove image advertising (Prenger)		\$0		-\$162,954		\$0		\$0
	4. Reflect KCPL's Advertising adjustments to remove institutional/image advertising (Prenger)		\$0		-\$18,363		\$0		\$0
	5. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$20,342		\$0		\$0		\$0
E-111	Miss. General Expense	930200							
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$55,997		\$0		\$0		\$0
	2. To remove donations inappropriately recorded above the line, Account 930230. (Prenger)		\$0		-\$483,840		\$0		\$0
E-112	Lease Expense - Office Rents	931000							
	1. Normalize lease Expense for 1201 Walnut Building (Harrison)		\$0		-\$514,103		\$0		\$0
	2. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$1,038		\$0		\$0		\$0
E-113	Transportation Expense	932000							
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$313,717		\$0		\$0		\$0
	2. To eliminate depreciation expense on transportation equipment charged to O&M (Herrington)		\$0		-\$1,944,599		\$0		\$0
E-166	Maintenance - Computer	935000							
	1. To adjust test year payroll to reflect Staff's annualized level. (Majors)		\$69,452		\$0		\$0		\$0
	2. To include annualized amount of Computer Software and Hardware Maintenance. (Herrington)		\$0		\$742,540		\$0		\$0
E-180	Depreciation Expense - Deprec	9403000							
	1. To Annualize Depreciation Expense		\$0		\$0		\$0		-\$63,491,577
E-191	Other Depreciation	9403001							
	1. To reduce depreciation expense relation to the settlement in account 312 (Hyneman)		\$0		\$0		\$0		-\$13,575
	2. To reduce depreciation expense relation to the settlement in account 315 (Hyneman)		\$0		\$0		\$0		-\$27,862
E-192	Amortization - Limited Term Plant - Allocated	9404000							
	1. Amortization of Limited Term Plant- Allocated		\$0		\$301,904		\$0		\$0
E-200	Amortization - Other Plant	9405000							

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**Adjustments to Income Statement Detail**

Account Number	Income Adjustment Description	Account Number	General Adjustment Labor	General Adjustment Non-Labor	General Adjustment Total	Adjusted Income Labor	Adjusted Income Non-Labor	Adjusted Income Total
	1. Amortization of Other Plant		\$0	\$4,259,017		\$0	\$0	
E-201	Excess Other than Income Taxes Allocated	008-000	\$0	\$4,742,658	\$4,742,658	\$0	\$0	
	1. No Adjustment		\$0	\$0		\$0	\$0	
	2. No Adjustment		\$0	\$0		\$0	\$0	
	3. To include KCPL Adjustment 11-talent assessment FICA-KS (Hyneman)		\$0	\$292,174		\$0	\$0	
	4. To include KCPL Adjustment 11-talent assessment FICA-MO (Hyneman)		\$0	\$335,443		\$0	\$0	
	5. To adjust for annualized amount of FICA, FUTA, and SUTA taxes. (Majors)		\$0	\$1,603,204		\$0	\$0	
	6. To adjust for annualized amount of Wolf Creek Payroll Taxes. (Majors)		\$0	\$221,431		\$0	\$0	
	7. To adjust for annualized property tax expense (Herrington)		\$0	\$2,290,406		\$0	\$0	
E-202	Gross Receipts Tax (Boateng)	008-200	\$0	\$0	\$0	\$0	\$0	
	1. To eliminate Gross Receipts Tax (Boateng)		\$0	\$0		\$0	-\$43,435,949	
E-203	Kansas City Earnings Tax (Harrison)	008-300	\$0	\$462,816	\$462,816	\$0	\$0	
	1. To eliminate Kansas City Corporate Taxes for test year and reflect in income tax rates (Harrison)		\$0	-\$462,816		\$0	\$0	
E-209	Current Income Taxes	009-000	\$0	\$0	\$0	\$0	\$0	
	1. To Annualize Current Income Taxes		\$0	\$0		\$0	-\$4,536,257	
	No Adjustment		\$0	\$0		\$0	\$0	
	<b>Total Operating Revenue</b>		\$0	\$4,259,017	\$4,259,017	\$0	\$0	\$4,259,017
	<b>Total Operating Maintenance</b>		\$4,702,360	\$4,742,658	\$9,445,018	\$0	\$0	\$9,445,018

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Income Tax Calculation

Line Number	Description	Rate	2007	2008	2009	2010
1	TOTAL NET INCOME BEFORE TAXES		\$142,048,392	\$129,672,228	\$134,921,470	\$140,170,713
2	ADD TO NET INCOME BEFORE TAXES					
3	Book Depreciation Expense		\$76,990,097	\$76,990,097	\$76,990,097	\$76,990,097
4	Book Transport Deprc Exp to Maint Expense		\$0	\$0	\$0	\$0
5	50% Meals & Entertainment		\$265,369	\$265,369	\$265,369	\$265,369
6	Book Nuclear Fuel Amortization		\$12,154,365	\$12,154,365	\$12,154,365	\$12,154,365
7	Book Amortization Expense		\$39,962,641	\$39,962,641	\$39,962,641	\$39,962,641
8	TOTAL ADD TO NET INCOME BEFORE TAXES		\$129,372,472	\$129,372,472	\$129,372,472	\$129,372,472
9	SUBT. FROM NET INC. BEFORE TAXES					
10	Interest Expense calculated at the Rate of	3.0150%	\$38,290,599	\$38,290,599	\$38,290,599	\$38,290,599
11	Tax Straight-Line Depreciation		\$77,119,767	\$77,119,767	\$77,119,767	\$77,119,767
12	Production Income Deduction		\$1,973,290	\$1,973,290	\$1,973,290	\$1,973,290
13	IRS Nuclear Fuel Amortization		\$7,468,975	\$7,468,975	\$7,468,975	\$7,468,975
14	IRS Amortization Deduction		\$2,900,949	\$2,900,949	\$2,900,949	\$2,900,949
15	TOTAL SUBT. FROM NET INC. BEFORE TAXES		\$127,753,580	\$127,753,580	\$127,753,580	\$127,753,580
16	NET TAXABLE INCOME		\$143,667,284	\$131,291,120	\$136,540,362	\$141,789,605
17	PROVISION FOR FED. INCOME TAX					
18	Net Taxable Inc. - Fed. Inc. Tax		\$143,667,284	\$131,291,120	\$136,540,362	\$141,789,605
19	Deduct Missouri Income Tax at the Rate of	100.000%	\$7,604,143	\$6,963,134	\$7,235,013	\$7,506,891
20	Deduct City Inc Tax - Fed. Inc. Tax		\$933,837	\$853,392	\$887,512	\$921,632
21	Federal Taxable Income - Fed. Inc. Tax		\$135,129,304	\$123,474,594	\$128,417,837	\$133,361,082
22	Federal Income Tax at the Rate of	35.00%	\$47,295,256	\$43,216,108	\$44,946,243	\$46,676,379
23	Subtract Federal Income Tax Credits					
24	Wind Production Tax Credit		\$4,877,751	\$4,877,751	\$4,877,751	\$4,877,751
25	Research and Development Tax Credit		\$283,200	\$283,200	\$283,200	\$283,200
26	Net Federal Income Tax		\$42,134,305	\$38,055,157	\$39,785,292	\$41,515,428
27	PROVISION FOR MO. INCOME TAX					
28	Net Taxable Income - MO. Inc. Tax		\$143,667,284	\$131,291,120	\$136,540,362	\$141,789,605
29	Deduct Federal Income Tax at the Rate of	50.000%	\$21,067,153	\$19,027,579	\$19,892,646	\$20,757,714
30	Deduct City Income Tax - MO. Inc. Tax		\$933,837	\$853,392	\$887,512	\$921,632
31	Missouri Taxable Income - MO. Inc. Tax		\$121,666,294	\$111,410,149	\$115,760,204	\$120,110,259
32	Missouri Income Tax at the Rate of	6.250%	\$7,604,143	\$6,963,134	\$7,235,013	\$7,506,891
33	PROVISION FOR CITY INCOME TAX					
34	Net Taxable Income - City Inc. Tax		\$143,667,284	\$131,291,120	\$136,540,362	\$141,789,605
35	Deduct Federal Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
36	Deduct Missouri Income Tax - City Inc. Tax		\$0	\$0	\$0	\$0
37	City Taxable Income		\$143,667,284	\$131,291,120	\$136,540,362	\$141,789,605
38	City Income Tax at the Rate of	0.650%	\$933,837	\$853,392	\$887,512	\$921,632
39	SUMMARY OF CURRENT INCOME TAX					
40	Federal Income Tax		\$42,134,305	\$38,055,157	\$39,785,292	\$41,515,428
41	State Income Tax		\$7,604,143	\$6,963,134	\$7,235,013	\$7,506,891
42	City Income Tax		\$933,837	\$853,392	\$887,512	\$921,632
43	TOTAL SUMMARY OF CURRENT INCOME TAX		\$50,672,285	\$45,871,683	\$47,907,817	\$49,943,951
44	DEFERRED INCOME TAXES					
45	Deferred Income Taxes - Def. Inc. Tax.		-\$9,066,697	-\$9,066,697	-\$9,066,697	-\$9,066,697
46	Amortization of Deferred ITC		-\$1,167,051	-\$1,167,051	-\$1,167,051	-\$1,167,051
47	Amort of Excess Deferred Income Taxes		-\$688,567	-\$688,567	-\$688,567	-\$688,567
48	Amort of Prior Deferred Taxes- tax rate change		-\$3,634,122	-\$3,634,122	-\$3,634,122	-\$3,634,122
49	Amortization of R&D Credit		-\$194,111	-\$194,111	-\$194,111	-\$194,111
50	Amortization Cost of Removal Stip ER-2007-0291		\$354,438	\$354,438	\$354,438	\$354,438
51	TOTAL DEFERRED INCOME TAXES		-\$14,396,110	-\$14,396,110	-\$14,396,110	-\$14,396,110
52	NET TAXABLE INCOME		\$143,667,284	\$131,475,673	\$136,540,362	\$141,789,605

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**Capital Structure Schedule**

Line Number	A Description	B Dollar Amount	C Percentage of Total Capital Structure	D Embedded Cost of Capital	E Weighted Cost of Capital 9.25%	F Weighted Cost of Capital 9.75%	G Weighted Cost of Capital 10.25%
1	Common Stock	\$2,616,100,000	50.65%		4.685%	4.938%	5.191%
2	Other Security-Non Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
3	Preferred Stock	\$39,000,000	0.76%	4.29%	0.032%	0.032%	0.032%
4	Long Term Debt	\$2,510,430,000	48.60%	6.20%	3.015%	3.015%	3.015%
5	Short Term Debt	\$0	0.00%	3.38%	0.000%	0.000%	0.000%
6	Other Security-Tax Deductible	\$0	0.00%	0.00%	0.000%	0.000%	0.000%
7	<b>TOTAL CAPITALIZATION</b>	<b>\$5,165,530,000</b>	<b>100.00%</b>		<b>7.732%</b>	<b>7.985%</b>	<b>8.238%</b>
8	<b>PreTax Cost of Capital</b>				<b>10.302%</b>	<b>10.693%</b>	<b>11.084%</b>



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**Executive Case Summary**

Line Number	Description	Amount
1	Total Missouri Jurisdictional Operating Revenue	\$673,964,907
2	Total Missouri Rate Revenue By Rate Schedule	\$587,158,677
3	Missouri Retail kWh Sales	8,963,812,292
4	Average Rate (Cents per kWh)	6.550
5	Annualized Customer Number	267,709
6	Profit (Return on Equity)	\$63,119,164
7	Interest Expense	\$38,290,599
8	Annualized Payroll	\$88,142,916
9	Utility Employees	3,265
10	Depreciation	\$77,031,534
11	Net Investment Plant	\$1,613,509,896
12	Pensions	\$421,028

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Rate Revenue Summary

Line Number	Description	As Billed		Adjustments		Billing Switch Adjustment	Weather Switch Adjustment	Annualized 2008 Rate Change	Large Power New Contract Accounts
		As Billed	Adjustments	Weather Switch Adjustment	Annualized 2008 Rate Change				
1	MISSOURI RATE REVENUES								
2	RATE REVENUE BY RATE SCHEDULE								
3	Residential	\$201,545,112	\$0	\$0				\$17,524,979	\$0
4	Small General Service	\$39,139,518	\$0	\$0				\$2,537,575	\$0
5	Medium General Service	\$72,612,578	\$13,171	\$0				\$1,236,874	\$0
6	Large General Service	\$128,932,103	\$288,076	\$0				\$8,206,149	\$0
7	Large Power	\$103,346,331	-\$3,838,109	\$1,892,222				\$7,006,438	\$6,255,852
8	Lighting	\$6,876,346	\$0	\$0				\$446,962	\$0
9	Billing Adjustment to match FERC form 1a	-\$4,334,401	\$3,536,862	\$0				\$0	\$0
10	TOTAL RATE REVENUE BY RATE SCHEDULE	\$548,117,587	\$0	\$1,892,222				\$36,958,977	\$6,255,852
11	OTHER RATE REVENUE								
12	TOTAL OTHER RATE REVENUE	\$0	\$0	\$0				\$0	\$0
13	TOTAL MISSOURI RATE REVENUES	\$548,117,587	\$0	\$1,892,222				\$36,958,977	\$6,255,852

